# AGENDA

March 16, 2023

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.

**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 March 29, 2022 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, 2023. Action required.

6.2. Year-end Report

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

6.3. 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: 3/16/2023**
**Item #: 5.1.**

RECOMMENDATION

Staff recommends the Local Sales Tax Citizens' Oversight Committee approve the March 29, 2022 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 March 29, 2022

# MINUTES
March 29, 2022

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

## 1. CALL TO ORDER

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

## 2. ROLL CALL

Present: Kitchell, Krafka, Speight
Absent: Duffy, Hill

## 3. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Chair Kitchell.

## 4. PUBLIC COMMENTS

No public comment received.

Absent: Duffy, Hill

## 5. APPROVAL OF MINUTES

5.1. Minutes of Prior Meeting

Recommend the Local Sales Tax Citizens' Oversight Committee approve the November 30, 2021 and the February 8, 2022 Committee meeting minutes.

No public comment received.

Motion by John Speight, seconded by Meghan Krafka, to approve the minutes of the November 30, 2021 and the February 8, 2022 meeting of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Kitchell, Krafka, Speight

Absent: Duffy, Hill

## 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.

No public comment received.

Motion by Meghan Krafka, seconded by John Speight, to approve the Committee's report to the City Council as issued, with the addition of Committee Member Krafka's comments. The Motion Passed.

Roll call vote: Ayes: Kitchell, Krafka, Speight

Absent: Duffy, Hill

6.2. Report to Council - Presentation

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

No public comment received.

Motion by John Speight, seconded by Meghan Krafka, to appoint Committee Member Kitchell and Committee Member Krafka as the designees to present the Committee's report to the City Council. The Motion Passed.

Roll call vote: Ayes: Kitchell, Krafka, Speight

Absent: Duffy, Hill

## 7. ADJOURNMENT

Motion by Meghan Krafka, seconded by John Speight, to adjourn the meeting at 6:19 p.m.. The Motion Passed.

Roll call vote: Ayes: Kitchell, Krafka, Speight

Absent: Duffy, Hill

# 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: 3/16/2023**
**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, 2023.

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:** | Year-end Report |
| **Contact:** | Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313<br>Scott Pettingell, spettingell@roseville.ca.us, 916-746-1306 |

**Meeting Date: 3/16/2023**
**Item #: 6.2.**

RECOMMENDATION

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

BACKGROUND

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

Measure B Scorecard
2022 City of Roseville ACFR
FY2021-22 Fourth Quarter Report
General Ledger Detail
General Fund Reserves Policy
FY2021-22 Annual Budget
FY2021-22 Year-end Report and Budget Adjustment Council Communication
Roseville Citizens' Oversight Committee Memo March 29, 2022 Final

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

**ATTACHMENTS:**
Description
Measure B Scorecard

2022 City of Roseville ACFR

FY2021-22 Fourth Quarter Report

General Ledger Detail

General Fund Reserves Policy

FY2021-22 Annual Budget

FY2021-22 Year-end Report and Budget Adjustment Council Communications

Roseville Citizens' Oversight Committee Memo March 29, 2022

# Measure B Scorecard

## Fiscal Year 2021-22 (FY2021-22)

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. 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. 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.

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

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

Below is a dashboard snapshot of ratings for FY 2021-22 (the fiscal year that started on July 1, 2021, and ended on June 30, 2022); 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 FY2021-22, Measure B revenues continued allowing the City to maintain current service levels, restore services, and strategically invest in high-priority areas while 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 2021-22

Maintained essential services

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

Restored services that had been reduced prior to Measure B

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

Services Added

- Establish new police beat in West Roseville
- One additional police traffic officer
- Additional staff to implement a body-worn camera (BWC) program
- Begin establishment of a Real-Time Crime Center (RTCC)
- Additional staff to support increased efforts to address homelessness (Police; Parks, Recreation & Libraries; Development Services (Code Enforcement))
- One additional Engineer in Public Works to support capital improvement projects (aging infrastructure and increased street miles)
- Increased investment in facility rehabilitation and equipment replacement

Fiscal Health Investments

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

## General Fund Budget 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 community's needs. This scorecard uses a green, yellow, and red scoring method to present how Measure B funds have impacted services.

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

| General Fund | Adopted Expenditures | | | |
|---|---|---|---|---|
| | FY2020-21 | FY2021-22 | FY2020-21 to FY2021-22 % Change | Rating |
| Police | $ 46,426,362 | $48,983,125 | 6% | |
| Fire | $ 34,649,868 | $37,628,398 | 9% | |
| Parks, Recreation and Libraries | $ 26,412,290 | $27,428,050 | 4% | |
| Public Works | $ 8,016,401 | $ 8,438,406 | 5% | |
| Development Services | $ 10,125,452 | $10,293,117 | 2% | |
| All other General Fund expenditures and transfers | $ 40,664,703 | $49,719,765 | 22% | |
| **Total** | **$166,295,076** | **$182,490,861** | **10%** | |

| General Fund Departments | Adopted Staffing | | | |
|---|---|---|---|---|
| | FY2020-21 | FY2021-22 | FY2020-21 to FY2021-22 % Change | Rating |
| Police | 204 | 211 | 3% | |
| Fire | 119 | 119 | 0% | |
| Parks, Recreation and Libraries | 117 | 126 | 8% | |
| Public Works | 111 | 118 | 6% | |
| Development Services | 69 | 71 | 3% | |
| All other General Fund departments * | 103 | 107 | 4% | |
| **Total** | **723** | **752** | **4%** | |

** 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 Environmental Utility enterprise funds, was overseen by the Finance Department in FY2020-21. Effective FY2021-22, the UBS division was moved to the Electric Department. FY2020-21 staffing figures were adjusted to exclude UBS to accurately reflect General Fund staffing.*

## Notable Changes

The FY2021-22 budget was built on a status quo foundation, including known operational expenses. It did not include any General Fund service level reductions but only included the most critical augmentations, given the uncertainty surrounding the pandemic at the time.

The Police Department's budget increased by 6% in FY2021-22, primarily due to increased labor costs. Police Department staffing increased by four positions during FY2020-21, after the budget was adopted, and by three positions in the adopted FY2021-22 budget. Following is a summary of the position increases:

Police Officers – The City entered into an agreement with Sutter Roseville Medical Center for police services. This agreement funded four additional Police Officers.

Community Services Officer - A CSO position was added to the Department's Investigations Unit to administer the new tiered state-mandated sex offender registry program. The new program requires substantially more work than the current offender registry process and requires a full-time position to keep up with the increased workload since the new registry process took effect on July 1, 2021.

Police Property and Evidence Clerk - The Police Department implemented a body-worn camera (BWC) program. BWCs improve agency transparency and evidence collection; document encounters between law enforcement and the public; strengthen officer performance and accountability; and assist with investigating and resolving complaints and officer-involved incidents. Additionally, BWCs allow law enforcement leadership to gain significant insights into field operations, enabling them to make necessary training, policy, and process improvements. The FY2021-22 budget included additional funds to add a Property Clerk position to support the Department's BWC program.

Records Supervisor - The Records Division has many new mandates, including changing how crimes are reported to the Department of Justice through the new National Incident-Based Reporting System (NIBRS) system, implementing the Racial Identify Profiling Reporting Act, and several other state-mandated programs. In addition, the number of Public Records Act requests has increased significantly. With only one supervisor in Records, the workload has become unmanageable and requires a second supervisory position. In addition, this allows for succession planning in this unit with many technical requirements and requires several years to develop proficiency.

The Fire Department's budget increased by 9% in FY2021-22 due to increasing labor costs and materials, services, and supply costs. Staffing remained constant at 119 positions. With the new fire station #8 underway, additional positions to staff the new station are planned for the FY2023-24 budget.

The Parks, Recreation, and Libraries (PRL) Department budget increased by 4%, and staffing increased by 8% in the FY2021-22 budget. This change is primarily due to increased labor and materials, services, and supply costs associated with maintaining current service levels and additional funding, with associated revenue from community facilities districts, to support the new General Fund positions and program requirements highlighted below.

In FY2021-22, the PRL budget included a new Parks Supervisor, three Park Maintenance Workers, and related equipment to help support and maintain the continually growing park system, which now consists of 80 parks. Eighty-eight park acres and 18 additional acres of streetscapes have been added in recent years. Additional funding to support park maintenance service levels will be invested into replacing aging infrastructure, including playgrounds, restrooms, lighting, signage, improved turf care, planting beds, tree maintenance, and sports fields.

The Public Works budget increased by 5% in FY2021-22 due to increased labor costs and materials, services, and supply costs. Staffing increased by 6% or seven positions from 111 to 118. One of the seven positions was added during

FY2021-22 after the budget was adopted, and the remaining six were part of the FY2021-22 budget. The positions funded by the General Fund included:

> Engineer - Over the past decade, City street miles have increased by nearly 25 percent, and the City population has grown by 30 percent. These increases, combined with aging infrastructure, have led to a significant increase in maintenance projects, traffic study requests, and the urgent need to construct many of the City's planned CIPs. To meet these demands, an additional full-time Engineer was included in the Public Works FY2021-22 budget.
>
> Office Assistant - Over the past decade, the number of Roseville streets miles has increased by nearly 25 percent, and the City population has grown by 30 percent. This growth has resulted in more street miles to maintain and more resident concerns to address. In addition, there has been a proportionate increase in the number of work orders to process, invoices to process, assets to track, and paperwork to manage. The existing Street Maintenance support staff resources are unable to keep up with the growing backlog. The FY2021-22 budget included the conversion of a temporary part-time Office Assistant to a regular full-time position to address these ever-increasing workload requirements.

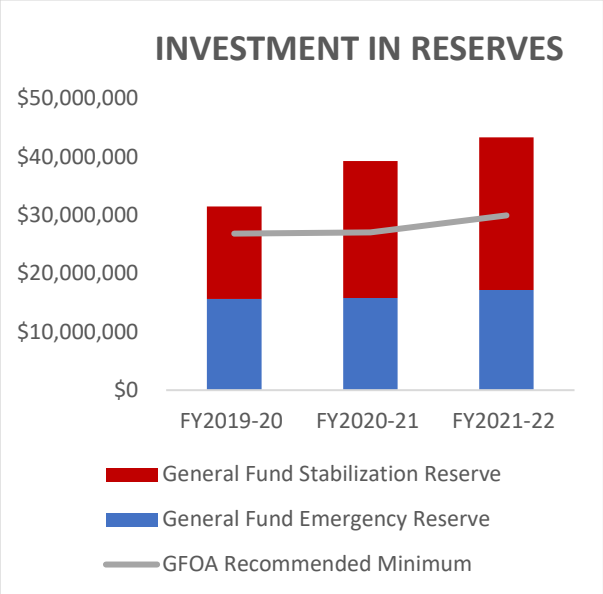
The budget in the All Other General Fund expenditures and transfers category increased by 22%, primarily due to a $6 million Additional Discretionary Payment (ADP) to CalPERS to pay down the City's pension liability. In addition, the budget included a $1.2 million transfer to the Emergency Reserve and a $2.4 million transfer to the Stabilization Reserve to reach the target reserves of 10% and 15%, respectively.

General Fund expenditures ended FY2021-22 at 98% of the budget, with the Police and Fire departments spending 100% of their budget. The Parks, Recreation, and Libraries Department expended 96% of its funding due to cost controls in materials, services, supplies, and temporary and full-time positions vacancies. The year-end savings in PRL offset a shortfall in park and recreation programming revenue. The Public Works Department ended the year expending 98% of its budget. The two percent variance from the budget is attributed to vacant positions. Development Services expenditures ended the year at 90 percent of the budget, primarily due to higher than anticipated reimbursements from full-cost recovery development projects.

## Investment in Reserves

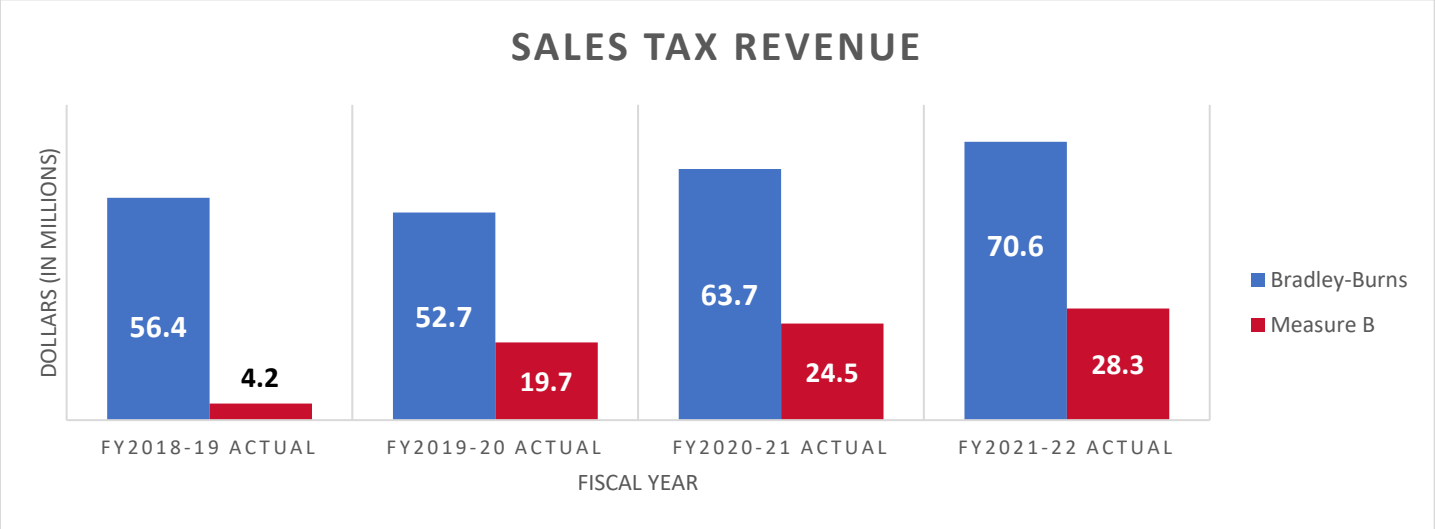
Through June 30, 2022, the City Council transferred nearly $26 million of General Fund resources, including Measure B revenue, to the General Fund Stabilization Reserve. These funds strengthen the City's financial position and will help continue essential services during a future economic downturn.

The Government Finance Officers Association (GFOA) recommends a minimum 17% reserve, with higher reserves recommended based on a government's revenue portfolio. An informal staff survey found that cities in California similar in population report an average of 25% reserves. The City of Roseville's total General Fund reserves (Stabilization + Emergency) is approximately $43 million as of June 30, 2022, which equates to the Council-adopted policy target of 25% of operating expenditures.



## Sales Tax Revenue

Measure B revenue (shown in red) has steadily increased, enabling the City of Roseville to maintain and expand service priorities to meet the needs of a growing population. Measure B revenues for FY 2021-22 were $28,328,053.






# Annual Comprehensive Financial Report
# Fiscal Year Ended June 30, 2022

CITY OF ROSEVILLE
CALIFORNIA

CITY OF ROSEVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

PREPARED BY
FINANCE DEPARTMENT

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CITY OF ROSEVILLE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

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March 7, 2023

Honorable Mayor and Members of the City Council:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Roseville (City) for the fiscal year ended June 30, 2022. Article VII of the City Charter and federal and state law requires that the City issue an annual report on its financial position and activity, and that the report be audited by an independent firm of certified public accountants. The format and content of this ACFR complies with the principles and standards of accounting and financial reporting adopted by the Governmental Accounting Standards Board (GASB) and contains all information needed for readers to gain a reasonable understanding of the City's financial activities.

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

The City's financial statements have been audited by Lance, Soll & Lunghard, LLP, Certified Public Accountants. The goal of the audit is to obtain reasonable assurance that the financial statements are free of material misstatements and are fairly presented in conformity with generally accepted accounting principles (GAAP). The City's auditors have issued an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended June 30, 2022. 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. The City recently completed its transition from at-large City Council elections to district elections. 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
- Library Board
- Local Sales Tax Citizens' Oversight Committee
- Parks & Recreation Commission
- Personnel Board
- Planning Commission
- Public Utilities Commission
- Senior Commission
- Transportation Commission
- Youth Sports Coalition

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

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

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

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

## LOCAL ECONOMY

The City of Roseville is the largest city in Placer County with a population of 151,034 as of January 1, 2022, an increase of 3,159 residents from the previous year. There are over 11,000 business within the City that sustained 92,281 jobs this past year. The overall local unemployment rate for the City of Roseville is at 2.8% and the median household income is $97,097. The largest industry sector is health care and social assistance at approximately 18 percent. Retail businesses are second at approximately 16.4 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 58,296 completed housing units and the median home value is $659,484; an increase of 23.6% over the prior year.

## BUDGET INITIATIVES

The City Council gave voters, on the November 2022 ballot, the option to increase the hotel tax paid by overnight visitors in the City, technically known as the transient occupancy tax (TOT), and the measure passed with over 72 percent voting "Yes". Roseville's TOT rate was last updated 47 years ago in 1975 and

was the lowest in Placer County and the region at a time when demand for events at sports tourism venues such as the new facilities @theGrounds is ramping up. Visitors will help offset General Fund costs to a greater extent for maintaining amenities that they use such as fields, roads, and public facilities.
With the fiscal year 2023 budget, the City Council approved an updated Capital Improvement Program (CIP) Rehabilitation funding policy, accelerating funding for the program and adding street maintenance to the program because its funding sources leave a gap that must be filled by the General Fund. The City's CIP Rehabilitation funding has historically been inadequate to proactively maintain and replace the City's General Fund assets used to deliver City services. These assets include park amenities, public facilities, IT hardware and software, and various types of equipment used primarily by the Police, Fire, and Parks, Recreation, and Libraries departments.

The fiscal year 2023 budget also includes a transfer of $8 million from the General Fund to a new Section 115 Pension Trust Fund to act as a reserve to guard against future pension cost increases in order to maintain service levels during future economic downturns. The City Council also approved an updated pension funding policy that provides guidance for making additional discretionary payments to CalPERS.

## 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 federal stimulus funding must be obligated by December 31, 2024.

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

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

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

**OPEB Trust 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 7.06% since inception. In fiscal year 2022, however, the OPEB plan assets contracted 12.01% to $129.6 million during a period of high inflation and an aggressive Federal Reserve monetary policy stance. With the City's OPEB funding policy, the OPEB unfunded liability is decreasing with increased contributions and investment returns.

## MAJOR ACTIVITIES IN THE CITY

Many of the major activities undertaken in fiscal year 2022 are consistent with the City Council's direction to focus on projects and funding that provide economic stability and enhance the City's long-term financial condition while maintaining high levels of service to the older parts of the community. Major projects included:

- Public Works: The City has completed the following projects: the first three (of four) phases of curb ramp replacement and two (of four) phases of road repairs for the Sun City Resurfacing Project; Bridge Preventative Maintenance; Hillcrest Neighborhood Resurfacing; Washington Boulevard Bikeway and Pedestrian Pathways (Phase 1 of the Washington "Andora" Underpass Widening); the 2018 Arterial Resurfacing Project; Phase 1 of the tenant improvements at 116 South Grant Street; and tenant improvements at 316 Vernon Street for the City's Venture Lab. The City has also begun or continued design of the following projects: remaining phases of curb ramp replacement and road repairs for the Sun City Resurfacing Project; Roseville Parkway Extension; Phase 1 of the Dry Creek Greenway East Trail Project; Pleasant Grove Widening; Roseville Parkway Widening and Pleasant Grove Triple Lefts; Traffic Signals and Roadway Improvements for the Roseville Soccer Complex; Zero Emission Bus Depot; Police Department Expansion; and Fire Station No. 8. The City continues construction on the following projects: Washington All America City Roundabout Project and the demolition at 401 Oak. Design is also anticipated to begin soon on the Vernon Atlantic Multimodal Safety Improvement Project.

- Water Utility: In 2022, City staff are continuing the planning for the next phases of water main and appurtenance rehabilitation in Roseville's older neighborhoods, with construction on the next phase scheduled for 2024. This next phase of work will provide additional system capacity in another older neighborhood and, once completed, will increase overall water delivery reliability.

  The City has continued to make significant progress on the design of six new additional aquifer storage and recovery (ASR) wells. As part of drought mitigation measures, Roseville began construction on two of the ASR wells in 2021 and they are expected to be completed by May of 2023. The remaining wells will be constructed over the next four years.

  In 2022, the West Side Tanks and Pump Station Project was completed and the facility is now operational. This additional facility increases both water storage capacity and water system pressure for buildout conditions in west Roseville. The office facility and mechanics shop construction at the West Side Tanks and Pump Station location began in late 2022 and will be completed by mid-2023.

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

- Wastewater Utility: The Pleasant Grove Wastewater Treatment Plant Expansion and the Pleasant Grove Energy Recovery Projects are currently in the commissioning phase. Both projects are projected to be fully online by the end of June 2023. The projects will increase treatment capacity at the Pleasant Grove Wastewater Plant by 2.5 million gallons per day average dry weather flow to

accommodate growth in the South Placer Wastewater Authority (SPWA) service area through 2035, and utilize renewable digester gas generated from the Pleasant Grove Wastewater Treatment Plant to create renewable compressed natural gas to fuel a portion of the City's Waste Services Fleet.

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

- Parks, Recreation & Libraries: The City completed construction on two (2) pocket parks, North Hayden and Kay Sakamoto parks and an off-leash dog park (NC-57). Construction started on Four Corners, Audrey Husiking, Crimson Ridge and Campus Oaks parks. Design continues for the regional Roseville Soccer Complex, Solaire (WB-50), Riego Creek (F-51), John Byouk (JM-50), Gibson park site and Denio Family parks. Rehabilitation projects completed include the Roseville Aquatics Complex recreational pool replaster, slide replacement and water feature retrofit, Mahany park's tennis courts, new shade at the Mahany all-weather field, and play structure replacements including locations at Buljan and Misty Wood parks. Planning for other rehabilitation projects include play structures at Royer, Lockridge, Blue Oaks, Pineschi and Erven parks; ADA upgrades at Johnson Pool, pool deck, pool replaster and mechanical refurbishment at Johnson Pool and public outreach and design for Weber Park's full renovations.

The City issued a total of 7,798 building permits in fiscal year 2022. Single-family residential permit issuance decreased only slightly to 1,790 compared to 1,807 last fiscal year. In fiscal year 2022, permits for 247 multi-family units were issued, compared to none the year prior. The number of new commercial construction permits increased, rising from 30 to 33 compared to the prior year. Total commercial building valuation in fiscal year 2022 was $583,522,626, an increase of 6.5% over fiscal year 2021 at $548,325,507. Significant commercial projects included the multi-story U-haul indoor storage, Hunnington Senior Apartments, Campus Oaks 24-hour Fitness, Holden Senior Living, and the Plaza at Blue Oaks.

Development continues in earnest in the City's newest specific plan areas of Sierra Vista, Creekview, and Amoruso Ranch. The West Roseville Specific Plan is nearing buildout following substantial completion of the Fiddyment Ranch phase 3 subarea over the past 18 months. Residential development continues to occur within the City's Campus Oaks Master Plan area, which also saw significant progress on the commercial retail complex following occupancy of Nugget Market and multiple pad and inline retail buildings. The Westbrook Boulevard Bridge was completed in fiscal year 2022, opening up land in Creekview phase 2 and Amoruso Ranch for development north of Pleasant Grove Creek.

## 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, 2021. The organization of the City's ACFR follows the guidelines set forth by GFOA. This marks the eighteenth consecutive year the City has been recognized with this award.

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

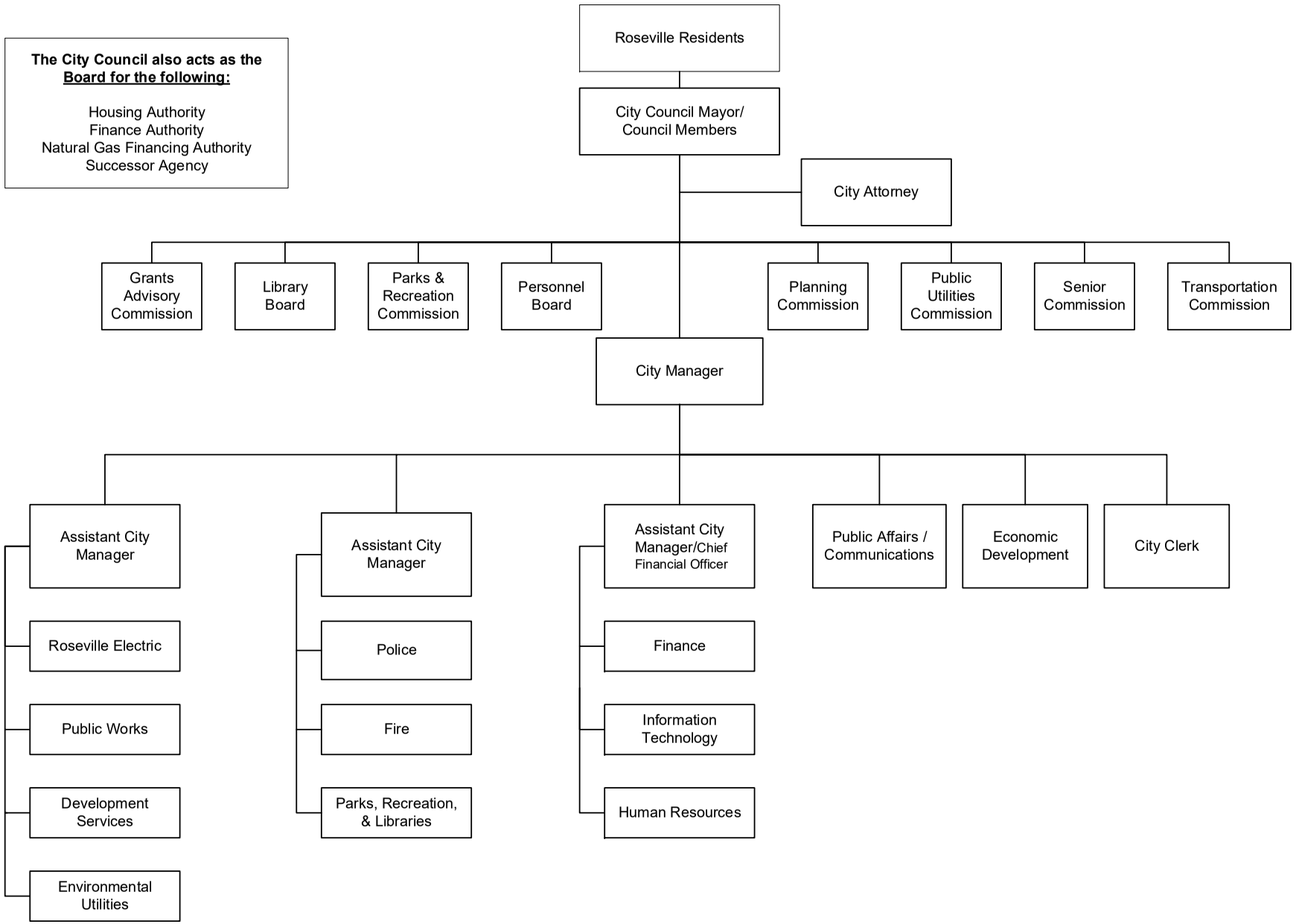
The City of Roseville also received the Government Finance Officers Association's (GFOA) Distinguished Budget Award and the California Society of Municipal Finance Officer's (CSMFO) Operating Budget Excellence Award for the budget for the fiscal year 2021-22.

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

Respectfully submitted,

Dennis Kauffman, CPA
Assistant City Manager/Chief Financial Officer

Kyle Horton
Accounting Supervisor




**City Wide Organization (1,260.48 FTE)**

# CITY OF ROSEVILLE

## ELECTED OFFICIALS

## JUNE 30, 2022

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

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Roseville**
**California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morrill

Executive Director/CEO

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INDEPENDENT AUDITORS' REPORT

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

**Report on the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Roseville, California, (the "City") as of and for the year ended June 30, 2022, 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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Emphasis of Matter***

*Change in Accounting Principle*

As described in Note 1 to the financial statements, in the fiscal year ended June 30, 2022, the City adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

***Other Reporting Responsibilities***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules for the general fund, the modified approach for the City's infrastructure assets, the schedules of changes in net pension liability and related ratios, the schedules of contributions - pensions, the schedule of changes in net OPEB liability and related ratios, and the schedule of contributions – OPEB, as listed 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 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 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 section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Lance, Soll & Lunghard, LLP

Brea, California
March 7, 2023

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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, 2022. The City recommends that this document be read in conjunction with the accompanying Letter of Transmittal and Basic Financial Statements.

## FISCAL YEAR 2022 FINANCIAL HIGHLIGHTS

Financial highlights of the City's fiscal year 2022 include the following:

- The City's General Fund revenue and other financing sources (uses) exceeded expenditures by $20.0 million in fiscal year 2022. This was primarily attributable to the Bradley Burns sales tax and the local Measure B sales tax revenue, and property tax revenue, exceeding budgeted amounts, as well as expenditure savings primarily attributable to staff turnover vacancy savings.

- The City added $8 million to its General Fund reserves and made its first Additional Discretionary Payment (ADP) of $6 million to CalPERS from the General Fund to pay down the City's pension liability.

- The City's voter-approved Measure B local sales tax generated General Fund revenue totaling $28.3 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 total assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources, as of June 30, 2022, by $3.4 billion, an increase of $234.2 million or 7.5 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:

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

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

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

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

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

The notes to the basic financial statements provide additional information essential to understanding the data contained in the government-wide and fund financial statements. The statements and notes are followed by the required supplementary information: Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Contributions for the City's pension plans, Schedule of Changes in Net (Other Post-

Employment Benefits) OPEB Liability and Related Ratios, Schedule of Contributions for the City's OPEB plan, and the Budgetary Comparison Schedule for the General Fund. In addition to these required elements, we have included combining statements and schedules that provide details about the City's non-major governmental funds, non-major enterprise funds, internal service funds, private purpose trust funds, and custodial funds, each of which is presented in a column in the basic financial statements.

**Government-wide Financial Statements**

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

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

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

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

**Fund Financial Statements**

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

The City has three types of fund financial statements:

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

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

- Fiduciary fund statements provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others, to whom the resources belong. The City is the trustee or fiduciary for assets, reported in a private-purpose trust fund, which because of trust agreements, can be used only for the trust beneficiaries. The City elected to serve as the successor agency for its former redevelopment agency, which was dissolved by state law. The successor agency activity is accounted for in a private-purpose trust fund. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All the City's fiduciary

activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the City's government-wide financial statements because the City cannot use these resources to finance its operations.

## FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

This analysis focuses on the City's net position and changes of its governmental and business-type activities for the fiscal year ending June 30, 2022.

**Statement of Net Position - Primary Government**
**As of June 30, 2022 and 2021**
**(in millions)**

| | Governmental Activities | | Business-type Activities | | Government-wide Activities | |
|---|---|---|---|---|---|---|
| | **2022** | **2021** | **2022** | **2021** | **2022** | **2021** |
| **Assets** | | | | | | |
| Cash and investments | $ 418.5 | $ 378.7 | $ 476.6 | $ 451.6 | $ 895.1 | $ 830.2 |
| Other assets | 126.6 | 113.4 | 272.9 | 269.4 | 399.5 | 382.8 |
| Capital assets | 1,135.6 | 1,075.8 | 1,917.1 | 1,816.2 | 3,052.7 | 2,892.1 |
| **Total Assets** | **1,680.7** | **1,567.9** | **2,666.60** | **2,537.2** | **4,347.3** | **4,105.1** |
| **Deferred Outflows of Resources** | **52.3** | **53.5** | **38.6** | **45.8** | **90.9** | **99.3** |
| **Liabilities** | | | | | | |
| Long-term debt outstanding | 18.4 | 23.5 | 298.3 | 296.2 | 316.7 | 319.7 |
| Other liabilities | 309.7 | 363.4 | 230.6 | 258.9 | 540.3 | 622.3 |
| **Total Liabilities** | **328.1** | **386.9** | **528.9** | **555.1** | **857.0** | **942.0** |
| **Deferred Inflows of Resources** | **98.5** | **35.0** | **119.3** | **98.2** | **217.8** | **133.2** |
| **Net Position** | | | | | | |
| Net investment in capital assets | 1,117.1 | 1,052.5 | 1,715.9 | 1,630.3 | 2,833.0 | 2,682.7 |
| Restricted | 270.5 | 248.8 | 42.6 | 47.5 | 313.1 | 296.4 |
| Unrestricted | (81.2) | (101.8) | 298.5 | 251.9 | 217.3 | 150.1 |
| **Total Net Position** | **$ 1,306.4** | **$ 1,199.5** | **$ 2,057.0** | **$ 1,929.7** | **$ 3,363.4** | **$ 3,129.2** |

The largest portion of the City's net position is the net investment in capital assets category totaling $2.8 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 $313.1 million represents resources that are restricted for use by external sources. The remaining net position of $217.3 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, 2022 and 2021**
**(in millions)**

| | 2022 | 2021 | Increase/ Decrease |
|---|---|---|---|
| **Assets** | | | |
| Cash and investments | $ 418.5 | $ 378.7 | $ 39.8 |
| Other assets | 126.6 | 113.4 | 13.2 |
| Capital assets | 1,135.6 | 1,075.8 | 59.8 |
| **Total Assets** | **1,680.7** | **1,567.9** | **112.8** |
| **Deferred Outflows of Resources** | **52.3** | **53.5** | **(1.2)** |
| **Liabilities** | | | |
| Long-term debt outstanding | 18.4 | 23.5 | (5.1) |
| Other liabilities | 309.7 | 363.4 | (53.7) |
| **Total Liabilities** | **328.1** | **386.9** | **(58.8)** |
| **Deferred Inflows of Resources** | **98.5** | **35.0** | **63.5** |
| **Net Position** | | | |
| Net investment in capital assets | 1,117.1 | 1,052.5 | 64.6 |
| Restricted | 270.5 | 248.8 | 21.7 |
| Unrestricted | (81.2) | (101.8) | 20.6 |
| **Total Net Position** | **$ 1,306.4** | **$ 1,199.5** | **$ 106.9** |

The City's governmental activities net position increased by $106.9 million to $1,306.4 million as of June 30, 2022, primarily due to an increase in capital assets related to the acquisition and construction of infrastructure improvements and decreases in the pension and OPEB liabilities due to positive investment results.

**Changes in Net Position - Governmental Activities**
**As of June 30, 2022 and 2021**
**(in millions)**

| | 2022 | 2021 | Increase/ Decrease |
|---|---|---|---|
| **Revenues** | | | |
| **Program Revenues** | | | |
| Charges for services | $ 69.3 | $ 60.9 | $ 8.4 |
| Operating contributions and grants | 31.7 | 28.4 | 3.3 |
| Capital contributions and grants | 54.4 | 85.8 | (31.4) |
| **Total Program Revenues** | **155.4** | **175.1** | **(19.7)** |
| **General Revenues** | | | |
| Taxes | 184.5 | 163.8 | 20.7 |
| Franchise Fees | 2.5 | 2.4 | 0.1 |
| Use of money and property | (22.2) | 2.7 | (24.9) |
| Miscellaneous | 9.0 | 0.4 | 8.6 |
| **Total General Revenues** | **173.8** | **169.3** | **4.5** |
| **Total Revenues** | **329.2** | **344.4** | **(15.2)** |
| | | | |
| **Expenses** | | | |
| General government | 35.0 | 23.1 | 11.9 |
| Development and operations | 36.5 | 32.8 | 3.7 |
| Public works | 25.6 | 3.8 | 21.8 |
| Police | 45.0 | 50.2 | (5.2) |
| Fire | 34.8 | 36.1 | (1.3) |
| Economic development | 0.5 | 3.1 | (2.6) |
| Library | 5.4 | 6.0 | (0.6) |
| Parks and recreation | 28.6 | 35.0 | (6.4) |
| Annexation payments | 9.3 | 7.5 | 1.8 |
| Housing assistance payments | 6.9 | 5.7 | 1.2 |
| Interest on long-term debt | 3.1 | 1.5 | 1.6 |
| **Total Expenses** | **230.6** | **201.7** | **28.9** |
| **Changes in Net Position before Transfers** | **98.6** | **142.7** | **(44.1)** |
| Transfers | 8.3 | 8.7 | (0.4) |
| **Changes in Net Position after Transfers** | **106.9** | **151.4** | **(44.5)** |
| **Net Position-Beginning** | **1,199.5** | **1,048.1** | **151.4** |
| | | | |
| **Net Position-Ending** | **$ 1,306.4** | **$ 1,199.5** | **$ 106.9** |

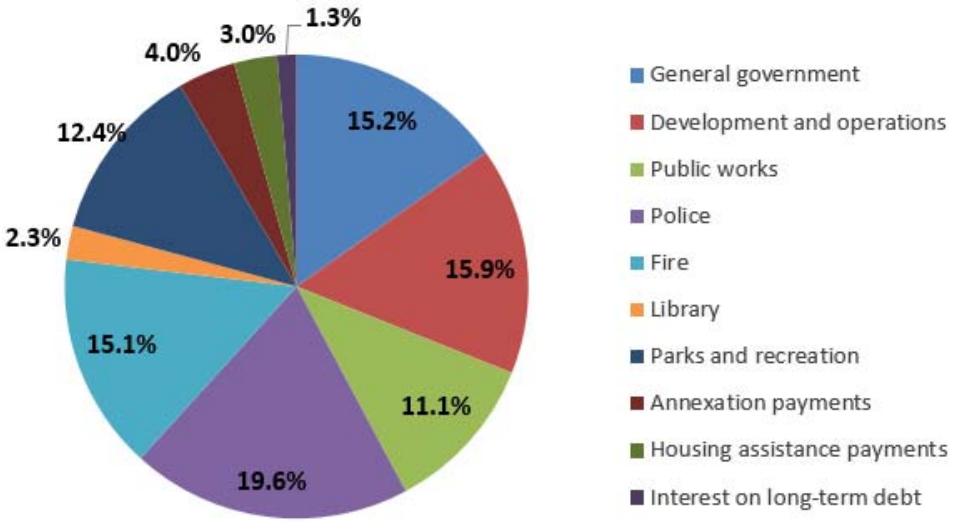
Charges for services, which include permit revenues, fees, and charges used to fund expenses incurred in providing services, increased by $8.4 million to $69.3 million due to strong development activity and recreation programs recovering from the pandemic. Operating grants and contributions, which include community development, public works and public safety contributions and grants, increased by $3.3 million to $31.7 million. Capital grants and contributions, that consist mainly of community facility district bond proceeds and developer impact fees restricted for capital projects, declined by $31.4 million to $54.4 million due to less bond proceeds issued in 2022.

General revenues, comprised mainly of property and sales taxes, increased $4.5 million to $173.8 million. While property tax revenues increased due to higher assessed property values and development activity, and sales tax revenue increased due to inflation and continued strong retail activity, the use of money and property was negative due to the temporary market value adjustment on the City's bond portfolio because the value of bonds owned declines when interest rates rise. 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 $28.9 million compared to the prior year, primarily related to an increase in non-capital project costs for public works and the City's first ADP to CalPERS reported under general government expenses.

**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 19.6% ($45.0 million) of total governmental activities expenses; fire was 15.1% ($34.8 million); parks and recreation was 12.4% ($28.6 million); development and operations was 15.9% ($36.5 million); public works was 11.1% ($25.6 million); general government was 15.2% ($35.0 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, 2022 and 2021**
**(in millions)**

| | 2022 | 2021 | Increase/ Decrease |
|---|---|---|---|
| **Assets** | | | |
| Cash and investments | $ 476.6 | $ 451.6 | $ 25.0 |
| Other assets | 272.9 | 269.4 | 3.5 |
| Capital assets | 1,917.1 | 1,816.2 | 100.9 |
| **Total Assets** | **2,666.6** | **2,537.2** | **129.4** |
| **Deferred Outflows of Resources** | **38.6** | **45.8** | **(7.2)** |
| **Liabilities** | | | |
| Long-term debt outstanding | 298.3 | 296.2 | 2.1 |
| Other liabilities | 230.6 | 258.9 | (28.3) |
| **Total Liabilities** | **528.9** | **555.1** | **(26.2)** |
| **Deferred Inflows of Resources** | **119.3** | **98.2** | **21.1** |
| **Net Position** | | | |
| Net investment in capital assets | 1,715.9 | 1,630.3 | 85.6 |
| Restricted | 42.6 | 47.5 | (4.9) |
| Unrestricted | 298.5 | 251.9 | 46.6 |
| **Total Net Position** | **$ 2,057.0** | **$ 1,929.7** | **$ 127.3** |

The net position of business-type activities amounted to $2,057.0 million in fiscal year 2022, an increase of $127.3 million from fiscal year 2021, primarily due to an increase in capital assets related to the acquisition and construction of infrastructure improvements and decreases in the pension and OPEB liabilities due to positive investment results.

**Changes in Net Position - Business-type Activities**
**As of June 30, 2022 and 2021**
**(in millions)**

| | 2022 | 2021 | Increase/ Decrease |
|---|---|---|---|
| **Revenues** | | | |
| **Program Revenues** | | | |
| Charges for services | $ 305.7 | $ 293.0 | $ 12.7 |
| Operating contributions and grants | 14.2 | 14.0 | 0.2 |
| Capital contributions and grants | 144.9 | 215.6 | (70.7) |
| **Total Program Revenues** | **464.8** | **522.6** | **(57.8)** |
| **General Revenues** | | | |
| Use of money and property | (11.4) | 8.3 | (19.7) |
| Miscellaneous | 3.2 | 2.8 | 0.4 |
| Gain (Loss) on sale of capital asset | 0.2 | (0.6) | 0.8 |
| **Total General Revenues** | (8.0) | 10.5 | (18.5) |
| **Total Revenues** | **456.8** | **533.1** | **(76.3)** |
| **Expenses** | | | |
| Electric | 147.5 | 154.8 | (7.3) |
| Water | 33.4 | 39.9 | (6.5) |
| Wastewater | 75.2 | 74.3 | 0.9 |
| Waste services | 27.3 | 25.1 | 2.2 |
| Roseville Natural Gas Financing Authority | 22.1 | 22.6 | (0.5) |
| Local transportation | 11.6 | 9.5 | 2.1 |
| School-age child care | 4.2 | 6.0 | (1.8) |
| **Total Expenses** | **321.3** | **332.2** | **(10.9)** |
| **Changes in Net Position before Transfers** | **135.5** | **200.9** | **(65.4)** |
| Transfers | (8.3) | (8.7) | 0.4 |
| **Changes in Net Position after Transfers** | **127.2** | **192.2** | **(65.0)** |
| **Net Position-Beginning** | **1,929.7** | **1,737.5** | **192.2** |
| **Net Position-Ending** | **$ 2,056.9** | **$ 1,929.7** | **$ 127.2** |

Business-type program revenues and general revenues totaled $456.8 million while business-type expenses and transfers out were $329.6 million in 2022. 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 lower than the prior year due to 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.

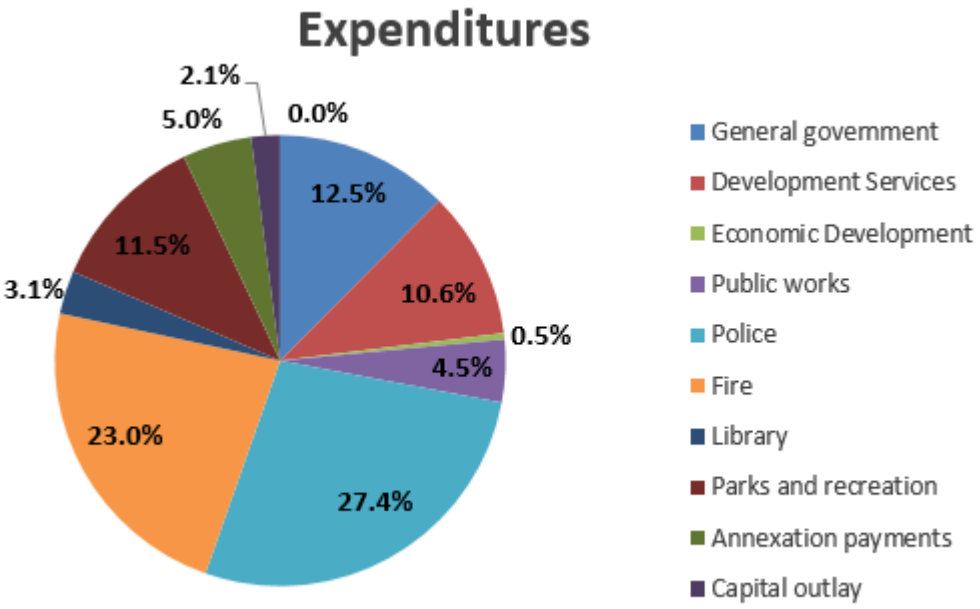
*General Fund*

General Fund revenues increased by $17.2 million from the prior year, primarily due to increases in taxes of $20.6 million and charges for services of $2.6 million, but offset by the temporary market value adjustment on the investment portfolio. Total actual revenues were higher than the final budget by $23.3 million, with the following major breakdown:

Taxes were more than budget by $25.0 million primarily due to:

- Bradley Burns and local Measure B revenue sales tax revenue were $11.2 million and $7.2 million above the budgeted amounts, respectively, which were conservatively estimated coming out of the pandemic.
- Property tax revenue was $2.9 million higher than budget due to continued growth in the City exceeding projections and increasing assessed property values.

General Fund expenditures increased by $27.0 million from the prior year, primarily caused by increases in police, fire, development services, and most other departments. General government expenditures are $5.6 million higher primarily due to the $6 million ADP payment to CalPERS. All General Fund departments ended the year within their appropriated expenditure budgets.




As of June 30, 2022, the General Fund's fund balance totaled $138.6 million, including $17.6 million nonspendable fund balance, primarily for notes receivable; $40.5 million committed for emergency and economic stabilization reserves, $5.5 million assigned fund balance, and the balance of $75.0 million considered unassigned. Only the unassigned portion of fund balance represents available resources, since the nonspendable, assigned, and committed portions of the fund balance is represented by non-cash assets, contracts, open purchase orders, and Council-adopted reserves. The unassigned fund balance includes the strategic improvement funds and the litigation reserve.

*Community Facilities District Capital Projects Fund*

Fund balance in the Community Facilities District Capital Projects Fund decreased by $10.0 million, from $20.3 million to $10.3 million, due to disbursements of land-secured bond proceeds to acquire or construct infrastructure in the City's new growth areas.

*Non-Major Governmental Funds*

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

**Proprietary Funds**

*Electric Fund*

Net position of the Electric Fund increased $21.6 million in fiscal year 2022 primarily due to an increase in capital assets of $22 million funded by developers for infrastructure in new growth areas and by ratepayers for infrastructure improvements. The fund also experienced an increase in cash and investments of $19.4 million and a decrease in long-term debt of $9.6 million. As of June 30, 2022, the fund's net position was $495.7 million, of which $348.5 million was invested in capital assets; $15.1 million was restricted for debt service; $11.4 million was restricted for the sustainable energy program; and $120.7 million was unrestricted as to use.

*Water Fund*

Net position of the Water Fund increased $36.6 million in fiscal year 2022 primarily due to an increase in capital assets of $45.8 million. As of June 30, 2022, the fund's net position was $712.2 million, of which $599.3 million was invested in capital assets; $4.1 million was restricted for debt service; $6.3 million was restricted for capital projects; and $102.5 million was unrestricted as to use.

*Wastewater Fund*

Net position of the Wastewater Fund increased $49.1 million in fiscal year 2022, primarily due to an increase in capital assets of $43.5 million, and an increase in cash and investments of $5.1 million. As of June 30, 2022, the fund's net position was $792.3 million of which $720.2 million was invested in capital assets; $5.5 million was restricted for debt service; and $66.6 million was unrestricted as to use.

*Solid Waste Fund*

Net position of the Solid Waste Fund increased by $4.9 million in fiscal year 2022, primarily due to an increase in charges for services of $7.0 million resulting from a rate increase to support the changes mandated by state Senate Bill 1383 to divert organic waste from landfills. As of June 30, 2022, the fund's net position was $23.9 million, of which $4.5 million was invested in capital assets and $19.4 million was unrestricted as to use.

*Roseville Natural Gas Financing Authority*

This fund was created as the financing mechanism to purchase prepaid natural gas for the Roseville Energy Park, an electric power plant, through the issuance of revenue bonds. Bonds payable totaling $89.0 million remain due, while the balance of prepaid natural gas at June 30, 2022 was $89.8 million. Net position of the Roseville Natural Gas Financing Authority Fund in fiscal year 2022 was $3.4 million, which is unrestricted as to use.

*Non-Major Enterprise Funds*

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

## CAPITAL ASSETS

As of June 30, 2022, the City had invested $3.1 billion in a broad range of capital assets, including land, buildings, vehicles, parks and park improvements, roads, bridges, and water, wastewater, and storm drainage transmission and distribution systems, as well as the electric generation and distribution system. Current year capital asset additions of $242.6 million were offset by current year depreciation expense of $81.2 million and retirements of $0.9 million, for a net increase in capital assets of $160.5 million. The table below presents a summary of the City's capital assets for governmental and business-type activities:

**Capital Assets**
**As of June 30, 2022 and 2021**
**(in millions)**

| | 2022 | 2021 | Increase/ Decrease |
|---|---|---|---|
| **Governmental Activities** | | | |
| Land | $ 125.2 | $ 126.7 | $ (1.5) |
| Streets (modified approach) | 402.2 | 383.9 | 18.3 |
| Construction in progress | 86.1 | 67.0 | 19.1 |
| Buildings | 185.0 | 185.0 | 0.0 |
| Improvements | 49.6 | 48.4 | 1.2 |
| Equipment | 96.0 | 90.6 | 5.4 |
| Parks | 110.0 | 107.5 | 2.5 |
| Landscaping | 72.4 | 60.8 | 11.6 |
| Bike paths | 14.0 | 10.1 | 3.9 |
| Bridges | 86.0 | 85.5 | 0.5 |
| Culverts | 21.0 | 21.0 | 0.0 |
| Curb, gutter, sidewalk, and median curbs | 194.1 | 187.3 | 6.8 |
| Drain inlets | 22.1 | 22.1 | 0.0 |
| Soundwall | 50.3 | 43.5 | 6.8 |
| Storm drains | 137.2 | 126.6 | 10.6 |
| Traffic Signals | 1.8 | 1.8 | 0.0 |
| Less: accumulated depreciation | (517.7) | (492.0) | (25.7) |
| **Governmental Activity Capital Assets, Net** | **$ 1,135.3** | **$ 1,075.8** | **$ 59.5** |

| | 2022 | 2021 | Increase/ Decrease |
|---|---|---|---|
| **Business-Type Activities** | | | |
| Land | $ 19.1 | $ 17.7 | $ 1.4 |
| Streets (Modified) | 2.3 | 2.3 | 0.0 |
| Construction in progress | 179.3 | 119.4 | 59.9 |
| Buildings | 38.8 | 33.6 | 5.2 |
| Improvements | 43.4 | 43.3 | 0.1 |
| Vehicles and equipment | 58.1 | 52.1 | 6.0 |
| Landscaping | 1.8 | 1.7 | 0.1 |
| Bike paths | 6.5 | 6.5 | 0.0 |
| Bridges | 12.0 | 12.0 | 0.0 |
| Culverts | 0.3 | 0.3 | 0.0 |
| Curb, gutter, sidewalk, and median curbs | 1.2 | 1.2 | 0.0 |
| Drain Inlets | 0.1 | 0.1 | 0.0 |
| Storm Drains | 0.2 | 0.2 | 0.0 |
| Traffic signals | 75.3 | 74.2 | 1.1 |
| Plant and substations | 391.4 | 391.3 | 0.1 |
| Distribution | 1,709.3 | 1,635.6 | 73.7 |
| Generation | 217.0 | 212.8 | 4.2 |
| Less: accumulated depreciation | (839.0) | (788.2) | (50.8) |
| **Business-Type Activity Capital Assets, Net** | **$ 1,917.1** | **$ 1,816.1** | **$ 101.0** |

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

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

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

At June 30, 2022, the City's streets averaged 66 PQI for arterial and collector roadways and 63 PQI for residential roadways. The City expended $13.7 million on preservation of its streets in fiscal year 2022, compared to the budgeted amount of $18.0 million. The most recent study, completed subsequent to June 30, 2022, measured over 7,000 segments of roads and found average PQIs of 74 for arterial/collector roads and 73 for residential roads.

**DEBT ADMINISTRATION**

The City made all scheduled repayments of existing debt. The City continued to draw on its state revolving fund loan 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 9 to the financial statements. As of June 30, 2022 the City's debt portfolio comprised:

**Table 8**
**Outstanding Debt**
**As of June 30, 2022 and 2021**
**(in millions)**

| | 2022 | 2021 | Increase/ Decrease |
|---|---|---|---|
| **Governmental Activity Debt** | | | |
| **Lease** | | | |
| 2013 Public Facilities Refunding, 2.15%, due 8/1/25 | $ 4.8 | $ 6.1 | $ (1.3) |
| **Loans** | | | |
| Successor Agency | - | 3.5 | (3.5) |
| **Certificates of Participation** | | | |
| 2015 316 Vernon Street Project, 2.00%-5.00%, due 2/1/34 | 12.9 | 13.2 | (0.3) |
| Add: deferred debt premium | 0.7 | 0.7 | - |
| **Total Governmental Activity Debt** | **$ 18.4** | **$ 23.5** | **$ (5.1)** |
| **Business-type Activity Debt** | | | |
| **Loans** | | | |
| State Revolving Fund Loans, 1.30%, due 6/10/52 | $31.9 | $4.3 | $ 27.6 |
| **Total loans** | **31.9** | **4.3** | **27.6** |
| **Direct Placement Certificates of Participation** | | | |
| 2012 Electric System Revenue Refunding, variable rate, due 2/1/35 | 54.0 | 54.0 | - |
| **Total direct placement debt** | **54.0** | **54.0** | **-** |
| **Certificates of Participation** | | | |
| 2015 Water Utility Revenue Refunding, 2.00%-5.00%, due 12/1/29 | 24.8 | 27.6 | (2.8) |
| Add deferred bond premium | 3.7 | 4.2 | (0.5) |
| **Total certificates of participation** | **28.5** | **31.8** | **(3.3)** |
| **Revenue Bonds** | | | |
| 2007 Gas Revenue Bonds | | | |
| 4.00%-5.00%, due 2/15/28 | 85.4 | 97.3 | (11.9) |
| Add: deferred bond premium | 3.7 | 4.4 | (0.7) |
| 2013 Electric System Revenue Refunding | | | |
| 2.00%-5.00%, due 2/1/29 | 0.9 | 6.3 | (5.4) |
| Add: deferred bond premium | 0.5 | 1.0 | (0.5) |
| 2017A Electric System Revenue Refunding | | | |
| 3.0%-5.00%, due 2/1/37 | 56.0 | 56.2 | (0.2) |
| Add: deferred bond premium | 3.6 | 3.8 | (0.2) |
| 2017B Taxable Electric System Revenue Refunding | | | |
| 1.03%-2.41%, due 2/1/22 | - | 2.5 | (2.5) |
| 2020 Refunding Electric System Revenue Bonds | | | |
| 0.39%-2.08%, due 2/1/34 | 33.8 | 34.5 | (0.7) |
| **Total Revenue Bonds** | **183.9** | **206.0** | **(22.1)** |
| **Total Business-type Activity Debt** | **$ 298.3** | **$ 296.1** | **$ 2.2** |

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Economic Factors

Development activity remains strong in most sectors in the City, however single family housing development has begun to slow and normalize. In fiscal year 2022, Roseville issued 1,790 single-family residential building permits, a slight decrease compared to 1,807 in the prior year. The City continues to grow westward, with significant growth occurring in the West Roseville, Sierra Vista Specific Plan, and Creekview areas.

Unemployment in Roseville rose from three percent prior to the pandemic to a high of 13 percent in 2020, before steadily declining over the past year to below three percent. The local economy continues to face a number of headwinds. 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, are becoming more severe. Labor shortages have remained a challenge as businesses reopen and face increased demand for products and services.

Next Year's Budget

General Fund budget appropriations for fiscal year 2022-23 are $228.6 million, an increase of 25.3 percent compared to the fiscal year 2021-22 approved budget. The approved fiscal year 2022-23 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 uncertainty surrounding the economy. In accordance with the Council's financial policies, the fiscal year 2022-23 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 new capital reserve and pension reserve trust funds.

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

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

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**CITY OF ROSEVILLE**

**STATEMENT OF NET POSITION**
**JUNE 30, 2022**

| | Primary Government | | |
|---|---|---|---|
| | **Governmental Activities** | **Business-Type Activities** | **Total** |
| **Assets:** | | | |
| Cash and Investments in City Treasury | $ 412,316,503 | $ 444,962,101 | $ 857,278,604 |
| Receivables | 46,631,694 | 54,877,682 | 101,509,376 |
| Notes and loans | 55,379,343 | 31,890,677 | 87,270,020 |
| Internal balances | 908,425 | (908,425) | - |
| Prepaid items and other assets | 2,689,046 | 3,591,473 | 6,280,519 |
| Developer permit fees receivable | 9,917,899 | - | 9,917,899 |
| Due from other governments | 5,300,639 | - | 5,300,639 |
| Inventories | 1,595,437 | 16,946,521 | 18,541,958 |
| Restricted assets: | | | |
| Cash and investments in City Treasury | 88,786 | - | 88,786 |
| Cash with fiscal agent | 6,098,666 | 31,580,572 | 37,679,238 |
| Leases receivable | 4,211,516 | 6,200,035 | 10,411,551 |
| Investment in NCPA reserves | - | 6,037,128 | 6,037,128 |
| Prepaid purchased gas | - | 89,766,234 | 89,766,234 |
| Derivatives at fair value | - | 64,454,784 | 64,454,784 |
| Capital assets not being depreciated | 613,570,874 | 200,735,088 | 814,305,962 |
| Capital assets, net of depreciation/amortization | 521,988,434 | 1,716,421,176 | 2,238,409,610 |
| **Total Assets** | **1,680,697,262** | **2,666,555,046** | **4,347,252,308** |
| **Deferred Outflows of Resources:** | | | |
| Deferred charge on refunding | - | 7,936,827 | 7,936,827 |
| Accumulated decrease in fair value of hedging derivative | - | 4,190,270 | 4,190,270 |
| Deferred outflows related to OPEB | 11,327,832 | 6,091,000 | 17,418,832 |
| Deferred outflows related to pensions | 40,981,916 | 20,356,408 | 61,338,324 |
| **Total Deferred Outflows of Resources** | **52,309,748** | **38,574,505** | **90,884,253** |
| **Liabilities:** | | | |
| Accounts payable | 10,415,545 | 22,317,278 | 32,732,823 |
| Accrued liabilities | 9,081,625 | 5,854,923 | 14,936,548 |
| Unearned revenue | 32,418,194 | 16,624,388 | 49,042,582 |
| Deposits payable | 245,436 | 26,629,626 | 26,875,062 |
| Net invetment in SPWA reserves | - | 14,674,266 | 14,674,266 |
| Derivative at fair value | - | 4,190,270 | 4,190,270 |
| Compensated absences: | | | |
| Due in one year | 8,763,084 | 6,115,682 | 14,878,766 |
| Due in more than on year | 6,470,562 | 3,348,725 | 9,819,287 |
| Self-insurance claims payable and litigation settlement: | | | |
| Due in one year | 4,032,419 | - | 4,032,419 |
| Due in more than on year | 9,075,952 | - | 9,075,952 |
| Other long-term liabilities: | | | |
| Due in one year | 1,741,354 | 22,700,000 | 24,441,354 |
| Due in more than on year | 16,748,487 | 275,559,261 | 292,307,748 |
| Long-term liabilities due in more than one year: | | | |
| Landfill closure and post closure liability | - | 584,071 | 584,071 |
| Net OPEB liability | 54,447,669 | 29,274,000 | 83,721,669 |
| Net pension liability | 174,782,240 | 101,060,724 | 275,842,964 |
| **Total Liabilities** | **328,083,450** | **528,933,214** | **857,016,664** |
| **Deferred Inflows of Resources:** | | | |
| Accumulated increase in fair value of hedging derivatives | - | 64,454,784 | 64,454,784 |
| Deferred OPEB related items | 36,633,777 | 19,697,000 | 56,330,777 |
| Deferred pension related items | 57,709,405 | 29,112,579 | 86,821,984 |
| Leases deferred inflows | 4,182,603 | 6,079,462 | 10,262,065 |
| **Total Deferred Inflows of Resources** | **98,525,785** | **119,343,825** | **217,869,610** |
| **Net Position:** | | | |
| Net investment in capital assets | 1,117,069,795 | 1,715,883,382 | 2,832,953,177 |
| Restricted for: | | | |
| Community development | 66,335,821 | - | 66,335,821 |
| Capital projects | 188,838,779 | 6,302,936 | 195,141,715 |
| Debt service | - | 24,737,586 | 24,737,586 |
| Global warming prevention (AB 32) | - | 11,415,382 | 11,415,382 |
| Nonexpendable | 15,356,353 | - | 15,356,353 |
| Unrestricted | (81,202,973) | 298,513,226 | 217,310,253 |
| **Total Net Position** | **$ 1,306,397,775** | **$ 2,056,852,512** | **$ 3,363,250,287** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF ACTIVITIES**
**YEAR ENDED JUNE 30, 2022**

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Contributions and Grants | Program Revenues: Capital Contributions and Grants |
|---|---|---|---|---|
| **Primary Government:** | | | | |
| Governmental Activities: | | | | |
| General government | $ 34,983,616 | $ 8,990,775 | $ 615,913 | $ - |
| Police | 45,040,064 | 5,129,861 | 795,882 | - |
| Fire | 34,771,572 | 1,082,341 | 1,274,262 | - |
| Economic development | 463,922 | 27,956 | 15,076,271 | - |
| Parks and recreation | 28,571,207 | 18,943,647 | 91,545 | - |
| Public works | 25,624,477 | 5,007,696 | 13,789,563 | 52,684,183 |
| Library | 5,400,847 | 45,688 | - | - |
| Development services | 36,471,718 | 30,095,194 | 36,145 | 1,737,198 |
| Annexation payments | 9,257,913 | - | - | - |
| Housing assistance payments | 6,908,949 | - | - | - |
| Interest on long-term debt | 3,092,019 | - | - | - |
| **Total Governmental Activities** | **230,586,304** | **69,323,158** | **31,679,581** | **54,421,381** |
| Business-Type Activities: | | | | |
| Electric | 147,513,838 | 169,089,053 | - | 13,637,848 |
| Water | 33,413,271 | 37,121,021 | - | 48,221,074 |
| Wastewater | 75,201,547 | 48,216,934 | - | 81,292,271 |
| Waste Services | 27,344,263 | 35,553,901 | - | 1,656,783 |
| Roseville Natural Gas Financing Authority | 22,061,056 | 10,348,120 | - | - |
| Local Transportation | 11,588,006 | 371,942 | 13,633,647 | 51,206 |
| School-Age Child Care | 4,176,380 | 5,032,204 | 567,809 | - |
| **Total Business-Type Activities** | **321,298,361** | **305,733,175** | **14,201,456** | **144,859,182** |
| **Total Primary Government** | **$ 551,884,665** | **$ 375,056,333** | **$ 45,881,037** | **$ 199,280,563** |
| **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 | | | | |
| **Gain (Loss) on sale of capital asset** | | | | |
| **Transfers** | | | | |
| **Total General Revenues, and Transfers** | | | | |
| Change in Net Position | | | | |
| Net Position at Beginning of Year | | | | |
| **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 |
| $ (25,376,928) | $ - | $ (25,376,928) |
| (39,114,321) | - | (39,114,321) |
| (32,414,969) | - | (32,414,969) |
| 14,640,305 | - | 14,640,305 |
| (9,536,015) | - | (9,536,015) |
| 45,856,965 | - | 45,856,965 |
| (5,355,159) | - | (5,355,159) |
| (4,603,181) | - | (4,603,181) |
| (9,257,913) | - | (9,257,913) |
| (6,908,949) | - | (6,908,949) |
| (3,092,019) | - | (3,092,019) |
| **(75,162,184)** | **-** | **(75,162,184)** |
| - | 35,213,063 | 35,213,063 |
| - | 51,928,824 | 51,928,824 |
| - | 54,307,658 | 54,307,658 |
| - | 9,866,421 | 9,866,421 |
| - | (11,712,936) | (11,712,936) |
| - | 2,468,789 | 2,468,789 |
| - | 1,423,633 | 1,423,633 |
| **-** | **143,495,452** | **143,495,452** |
| **(75,162,184)** | **143,495,452** | **68,333,268** |
| 76,267,537 | - | 76,267,537 |
| 70,621,977 | - | 70,621,977 |
| 28,328,053 | - | 28,328,053 |
| 4,475,343 | - | 4,475,343 |
| 4,737,994 | - | 4,737,994 |
| 2,513,172 | - | 2,513,172 |
| (22,222,278) | (11,424,903) | (33,647,181) |
| 9,039,528 | 3,228,066 | 12,267,594 |
| - | 168,975 | 168,975 |
| 8,320,211 | (8,320,211) | - |
| **182,081,537** | **(16,348,073)** | **165,733,464** |
| 106,919,353 | 127,147,379 | 234,066,732 |
| 1,199,478,422 | 1,929,705,133 | 3,129,183,555 |
| **$ 1,306,397,775** | **$ 2,056,852,512** | **$ 3,363,250,287** |

**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 2022. Individual non-major funds may be found in the supplemental information section.

**General Fund**

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

**Community Facilities Districts Capital Projects Fund**

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

**CITY OF ROSEVILLE**

**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**JUNE 30, 2022**

| | General | Capital Projects Fund: Community Facilities Districts | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **Assets:** | | | | |
| Cash and investments | $ 119,838,857 | $ 5,539,503 | $ 223,195,496 | $ 348,573,856 |
| Receivables | 26,436,231 | 25,607 | 17,344,637 | 43,806,475 |
| Notes and loans | 11,271,801 | - | 44,107,542 | 55,379,343 |
| Prepaids | 65,439 | - | 3,289 | 68,728 |
| Developer permit fees receivable | 1,601,603 | - | 8,316,296 | 9,917,899 |
| Due from other governments | - | - | 5,300,639 | 5,300,639 |
| Due from other funds | 614,494 | - | 480,311 | 1,094,805 |
| Advances to other funds | 4,483,368 | - | - | 4,483,368 |
| Inventories | 269,496 | - | - | 269,496 |
| Restricted assets: | | | | |
| Cash and investments | - | - | 88,786 | 88,786 |
| Cash and investments with fiscal agents | - | 6,098,666 | - | 6,098,666 |
| Leases receivable | 4,211,516 | - | - | 4,211,516 |
| **Total Assets** | **$ 168,792,805** | **$ 11,663,776** | **$ 298,836,996** | **$ 479,293,577** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | | | | |
| **Liabilities:** | | | | |
| Accounts payable | $ 3,801,252 | $ 1,325,864 | $ 4,017,435 | $ 9,144,551 |
| Accrued liabilities | 6,054,563 | - | 2,459,380 | 8,513,943 |
| Unearned revenues | 14,756,087 | - | 17,662,107 | 32,418,194 |
| Deposits payable | 146,650 | - | 98,786 | 245,436 |
| Due to other funds | - | - | 1,780,158 | 1,780,158 |
| Advances from other funds | - | - | 8,207,545 | 8,207,545 |
| **Total Liabilities** | **24,758,552** | **1,325,864** | **34,225,411** | **60,309,827** |
| **Deferred Inflows of Resources:** | | | | |
| Unavailable revenues | 1,197,313 | - | 53,586,572 | 54,783,885 |
| Leases | 4,182,603 | - | - | 4,182,603 |
| **Total Deferred Inflows of Resources** | **5,379,916** | **-** | **53,586,572** | **58,966,488** |
| **Fund Balances:** | | | | |
| Nonspendable | 16,090,104 | - | 15,359,642 | 31,449,746 |
| Restricted | - | 10,337,912 | 193,334,130 | 203,672,042 |
| Committed | 40,548,686 | - | - | 40,548,686 |
| Assigned | 5,487,506 | - | 4,851,442 | 10,338,948 |
| Unassigned | 76,528,041 | - | (2,520,201) | 74,007,840 |
| **Total Fund Balances** | **138,654,337** | **10,337,912** | **211,025,013** | **360,017,262** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 168,792,805** | **$ 11,663,776** | **$ 298,836,996** | **$ 479,293,577** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**
**TO THE STATEMENT OF NET POSITION**
**JUNE 30, 2022**

| | | |
|---|---|---|
| Total Fund Balances - Total Governmental Funds | | $ 360,017,262 |
| 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. | | 1,011,897,869 |
| 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. | | 158,325,393 |
| 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 | $ (18,320,385) | |
| Lease payable | (169,456) | |
| Interest payable | (286,438) | |
| Compensated absences | (13,709,482) | |
| Net OPEB liability | (49,107,669) | |
| Net pension liability | (158,990,154) | (240,583,584) |
| Deferred Outflows/(Inflows) of Resources | | |
| Deferred outflows related to pensions | 37,800,955 | |
| Deferred inflows related to pensions | (53,160,177) | |
| Deferred outflows related to OPEB | 10,216,832 | |
| Deferred inflows related to OPEB | (33,039,777) | |
| Unavailable revenue in the governmental funds is revenue in the governmental activities | 54,923,002 | 16,740,835 |
| **Net Position of Governmental Activities** | | **$ 1,306,397,775** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF REVENUES,**
**EXPENDITURES AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | General | Capital Projects Funds: Community Facilities Districts | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | $ 171,452,694 | $ - | $ 15,491,382 | $ 186,944,076 |
| Licenses and permits | 5,035,341 | - | - | 5,035,341 |
| Subventions and grants | 3,655,923 | - | 24,268,480 | 27,924,403 |
| Charges for services | 20,033,852 | - | 43,353,458 | 63,387,310 |
| Use of money and property | (5,663,154) | (295,612) | (12,877,584) | (18,836,350) |
| Fines, forfeitures and penalties | 271,999 | - | 198,531 | 470,530 |
| Contributions from developers and others | 585,945 | - | 4,091,583 | 4,677,528 |
| Miscellaneous revenues | 2,852,726 | 2,866,073 | 2,788,273 | 8,507,072 |
| Revenue from others | - | 50,760,541 | 2,738,490 | 53,499,031 |
| **Total Revenues** | **198,225,326** | **53,331,002** | **80,052,613** | **331,608,941** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | 23,417,848 | - | 5,621,862 | 29,039,710 |
| Police | 51,057,959 | - | 4,346,289 | 55,404,248 |
| Fire | 42,848,069 | - | 827,055 | 43,675,124 |
| Economic development | 838,793 | - | 9,113,522 | 9,952,315 |
| Parks and recreation | 21,445,079 | - | 11,364,206 | 32,809,285 |
| Public works | 8,355,246 | - | 11,375,424 | 19,730,670 |
| Library | 5,540,892 | - | - | 5,540,892 |
| Development services | 19,736,702 | 13,648,497 | 4,710,731 | 38,095,930 |
| Annexation payments | 9,257,913 | - | - | 9,257,913 |
| Capital outlay | 3,851,883 | 48,109,056 | 10,915,833 | 62,876,772 |
| Debt service: | | | | |
| Principal retirement | 38,790 | - | 3,914,433 | 3,953,223 |
| Interest and fiscal charges | 12,437 | 1,549,464 | 1,563,974 | 3,125,875 |
| **Total Expenditures** | **186,401,611** | **63,307,017** | **63,753,329** | **313,461,957** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 11,823,715 | (9,976,015) | 16,299,284 | 18,146,984 |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 16,494,995 | - | 8,969,248 | 25,464,243 |
| Transfers out | (8,714,100) | - | (13,691,350) | (22,405,450) |
| Proceeds from leases | 208,245 | - | - | 208,245 |
| Proceeds from sale of capital assets | 192,683 | - | - | 192,683 |
| **Total Other Financing Sources (Uses)** | **8,181,823** | **-** | **(4,722,102)** | **3,459,721** |
| Net Change in Fund Balances | 20,005,538 | (9,976,015) | 11,577,182 | 21,606,705 |
| Fund Balances, Beginning of Year | 118,648,799 | 20,313,927 | 199,447,831 | 338,410,557 |
| **Fund Balances, End of Year** | **$ 138,654,337** | **$ 10,337,912** | **$ 211,025,013** | **$ 360,017,262** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**YEAR ENDED JUNE 30, 2022**

| | | |
|---|---|---|
| Net Change in Fund Balances - Total Governmental Funds | | $ 21,606,705 |
| 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. | $ 84,657,140 | |
| Non-capitalized capital outlay expenditures are reclassified to various governmental activities. | | |
| In the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation expense (net of depreciation on internal service fund capital assets of $11,230,972). | (17,693,039) | |
| Proceeds from the sale of assets are deducted from fund balance | (192,537) | |
| Loss on sales of assets | (1,263,771) | |
| Amortization of right-to-use leased assets | (39,118) | 65,468,675 |
| 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 | 5,124,997 | |
| Amortization of premium | 27,808 | |
| Payment of lease principal | 38,790 | 5,191,595 |
| 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. | | 3,783,458 |
| 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. | | 5,999,490 |
| 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 | 495,569 | |
| Interest payable | 6,048 | 501,617 |
| 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. | | 1,238,836 |
| 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. | | 3,128,977 |
| **Change in Net Position of Governmental Activities** | | **$ 106,919,353** |

**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 2022.

**Electric Fund**

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

**Water Fund**

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

**Wastewater Fund**

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

**Waste Services Fund**

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

**Roseville Natural Gas Financing Authority**

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

**Internal Service Funds**

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

**CITY OF ROSEVILLE**

**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | **Electric** | **Water** | **Wastewater** | **Waste Services** |
| **Assets:** | | | | |
| Current: | | | | |
| Cash and investments | $ 189,563,511 | $ 124,407,367 | $ 79,493,030 | $ 36,323,648 |
| Receivables | 23,475,611 | 9,791,064 | 12,655,994 | 3,944,852 |
| Notes and loans | - | 39,393 | 31,851,284 | - |
| Prepaid costs | 3,591,473 | - | - | - |
| Due from other funds | - | - | - | - |
| Inventories | 13,179,596 | 3,404,805 | 141,198 | 220,922 |
| Leases receivable | 6,200,035 | - | - | - |
| Restricted: | | | | |
| Cash with fiscal agent | 16,332,511 | 6,302,936 | - | - |
| **Total Current Assets** | **252,342,737** | **143,945,565** | **124,141,506** | **40,489,422** |
| Noncurrent: | | | | |
| Prepaid purchased gas | - | - | - | - |
| Investment in NCPA reserves | 6,037,128 | - | - | - |
| Derivative instruments | - | - | - | - |
| Advances to other funds | - | - | - | - |
| Capital assets not being depreciated | 19,323,671 | 54,627,305 | 112,229,315 | 2,454,882 |
| Capital assets - net of accumulated depreciation | 471,460,905 | 571,805,366 | 639,838,517 | 2,049,175 |
| **Total Noncurrent Assets** | **496,821,704** | **626,432,671** | **752,067,832** | **4,504,057** |
| **Total Assets** | **749,164,441** | **770,378,236** | **876,209,338** | **44,993,479** |
| **Deferred Outflows of Resources:** | | | | |
| Deferred charge on refunding | 6,573,546 | 1,363,281 | - | - |
| Accumulated decrease in fair value of hedging derivative | 4,190,270 | - | - | - |
| Deferred OPEB related items | 2,169,000 | 883,000 | 1,248,000 | 818,000 |
| Deferred pension related items | 9,563,510 | 3,112,132 | 3,881,062 | 2,251,076 |
| **Total Deferred Outflows of Resources** | **22,496,326** | **5,358,413** | **5,129,062** | **3,069,076** |
| **Liabilities:** | | | | |
| Current: | | | | |
| Accounts payable | 9,378,855 | 6,049,406 | 4,940,360 | 1,160,164 |
| Accrued liabilities | 2,575,976 | 430,919 | 715,221 | 310,192 |
| Unearned revenues | - | 8,863 | 1,013 | - |
| Deposits payable | 21,704,916 | 84,322 | 86,327 | 72,306 |
| Due to other funds | - | - | - | - |
| Accrued compensated absences | 2,973,494 | 855,901 | 1,188,525 | 712,786 |
| Accrued claims and judgments | - | - | - | - |
| Long-term debt - due within one year | 7,205,000 | 2,975,000 | - | - |
| Child development reserves | - | - | - | - |
| **Total Current Liabilities** | **43,838,241** | **10,404,411** | **6,931,446** | **2,255,448** |
| Noncurrent: | | | | |
| Advances from other funds | - | - | - | - |
| Net Investment in SPWA reserves | - | - | 14,674,266 | - |
| Derivative at fair value | 4,190,270 | - | - | - |
| Accrued compensated absences | 1,580,550 | 547,617 | 712,123 | 360,131 |
| Accrued claims and judgments | - | - | - | - |
| Net OPEB liability | 10,427,000 | 4,242,000 | 5,998,000 | 3,932,000 |
| Net pension liability | 47,478,679 | 15,450,379 | 19,267,783 | 11,175,618 |
| | - | - | - | - |
| Landfill closure and post closure liability | - | - | - | 584,071 |
| Long-term debt - due in more than one year | 141,642,711 | 25,535,715 | 31,851,283 | - |
| **Total Noncurrent Liabilities** | **205,319,210** | **45,775,711** | **72,503,455** | **16,051,820** |
| **Total Liabilities** | **249,157,451** | **56,180,122** | **79,434,901** | **18,307,268** |
| **Deferred Inflows of Resources:** | | | | |
| Accumulated increase in fair value of hedging derivatives | - | - | - | - |
| Deferred OPEB related items | 7,015,000 | 2,854,000 | 4,035,000 | 2,646,000 |
| Deferred pension related items | 13,677,191 | 4,450,793 | 5,550,473 | 3,219,363 |
| Leases deferred inflows | 6,079,462 | - | - | - |
| **Total Deferred Inflows of Resources** | **26,771,653** | **7,304,793** | **9,585,473** | **5,865,363** |
| **Net Position:** | | | | |
| Net investment in capital assets | 348,510,411 | 599,285,237 | 720,216,549 | 4,504,057 |
| Restricted for capital projects | - | 6,302,936 | - | - |
| Restricted for debt service | 15,087,251 | 4,134,075 | 5,516,260 | - |
| Restricted for sustainable energy programs (AB 32) | 11,415,382 | - | - | - |
| Unrestricted | 120,718,619 | 102,529,486 | 66,585,217 | 19,385,867 |
| **Total Net Position** | **$ 495,731,663** | **$ 712,251,734** | **$ 792,318,026** | **$ 23,889,924** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities- Internal Service Funds |
|---|---|---|---|---|
| | Roseville Natural Gas Financing Authority | Other Enterprise Funds | Totals | |
| **Assets:** | | | | |
| Current: | | | | |
| Cash and investments | $ - | $ 15,174,545 | $ 444,962,101 | $ 63,742,647 |
| Receivables | 9 | 5,010,152 | 54,877,682 | 2,825,219 |
| Notes and loans | - | - | 31,890,677 | - |
| Prepaid costs | - | - | 3,591,473 | 2,620,318 |
| Due from other funds | - | - | - | 758,778 |
| Inventories | - | - | 16,946,521 | 1,325,941 |
| Leases receivable | - | - | 6,200,035 | - |
| Restricted: | | | | |
| Cash with fiscal agent | 8,945,125 | - | 31,580,572 | - |
| **Total Current Assets** | **8,945,134** | **20,184,697** | **590,049,061** | **71,272,903** |
| Noncurrent: | | | | |
| Prepaid purchased gas | 89,766,234 | - | 89,766,234 | - |
| Investment in NCPA reserves | - | - | 6,037,128 | - |
| Derivative instruments | 64,454,784 | - | 64,454,784 | - |
| Advances to other funds | - | - | - | 4,559,177 |
| Capital assets not being depreciated | - | 12,099,915 | 200,735,088 | 750,553 |
| Capital assets - net of accumulated depreciation | - | 31,267,213 | 1,716,421,176 | 122,910,886 |
| **Total Noncurrent Assets** | **154,221,018** | **43,367,128** | **2,077,414,410** | **128,220,616** |
| **Total Assets** | **163,166,152** | **63,551,825** | **2,667,463,471** | **199,493,519** |
| **Deferred Outflows of Resources:** | | | | |
| Deferred charge on refunding | - | - | 7,936,827 | - |
| Accumulated decrease in fair value of hedging derivative | - | - | 4,190,270 | - |
| Deferred OPEB related items | - | 973,000 | 6,091,000 | 1,111,000 |
| Deferred pension related items | - | 1,548,628 | 20,356,408 | 3,180,961 |
| **Total Deferred Outflows of Resources** | **-** | **2,521,628** | **38,574,505** | **4,291,961** |
| **Liabilities:** | | | | |
| Current: | | | | |
| Accounts payable | 2,702 | 785,791 | 22,317,278 | 1,270,994 |
| Accrued liabilities | 1,600,688 | 221,927 | 5,854,923 | 281,244 |
| Unearned revenues | - | 16,614,394 | 16,624,270 | - |
| Deposits payable | 4,681,755 | - | 26,629,626 | - |
| Due to other funds | 18,425 | 55,000 | 73,425 | - |
| Accrued compensated absences | - | 384,976 | 6,115,682 | 923,511 |
| Accrued claims and judgments | - | - | - | 4,032,419 |
| Long-term debt - due within one year | 12,520,000 | - | 22,700,000 | - |
| Child development reserves | - | 118 | 118 | - |
| **Total Current Liabilities** | **18,823,570** | **18,062,206** | **100,315,322** | **6,508,168** |
| Noncurrent: | | | | |
| Advances from other funds | - | 835,000 | 835,000 | - |
| Net Investment in SPWA reserves | - | - | 14,674,266 | - |
| Derivative at fair value | - | - | 4,190,270 | - |
| Accrued compensated absences | - | 148,304 | 3,348,725 | 600,653 |
| Accrued claims and judgments | - | - | - | 9,075,952 |
| Net OPEB liability | - | 4,675,000 | 29,274,000 | 5,340,000 |
| Net pension liability | - | 7,688,265 | 101,060,724 | 15,792,086 |
| | - | - | - | - |
| Landfill closure and post closure liability | - | - | 584,071 | - |
| Long-term debt - due in more than one year | 76,529,552 | - | 275,559,261 | - |
| **Total Noncurrent Liabilities** | **76,529,552** | **13,346,569** | **429,526,317** | **30,808,691** |
| **Total Liabilities** | **95,353,122** | **31,408,775** | **529,841,639** | **37,316,859** |
| **Deferred Inflows of Resources:** | | | | |
| Accumulated increase in fair value of hedging derivatives | 64,454,784 | - | 64,454,784 | - |
| Deferred OPEB related items | - | 3,147,000 | 19,697,000 | 3,594,000 |
| Deferred pension related items | - | 2,214,759 | 29,112,579 | 4,549,228 |
| Leases deferred inflows | - | - | 6,079,462 | - |
| **Total Deferred Inflows of Resources** | **64,454,784** | **5,361,759** | **119,343,825** | **8,143,228** |
| **Net Position:** | | | | |
| Net investment in capital assets | - | 43,367,128 | 1,715,883,382 | 123,661,439 |
| Restricted for capital projects | - | - | 6,302,936 | - |
| Restricted for debt service | - | - | 24,737,586 | - |
| Restricted for sustainable energy programs (AB 32) | - | - | 11,415,382 | - |
| Unrestricted | 3,358,246 | (14,064,209) | 298,513,226 | 34,663,954 |
| **Total Net Position** | **$ 3,358,246** | **$ 29,302,919** | **$ 2,056,852,512** | **$ 158,325,393** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | **Electric** | **Water** | **Wastewater** | **Waste Services** |
| **Operating Revenues:** | | | | |
| Sales and service charges | $ 169,089,053 | $ 37,121,021 | $ 48,216,934 | $ 35,553,901 |
| Miscellaneous | 1,182,178 | 492,018 | 559,012 | 498,341 |
| **Total Operating Revenues** | **170,271,231** | **37,613,039** | **48,775,946** | **36,052,242** |
| **Operating Expenses:** | | | | |
| Administration and general | 5,059,526 | 4,399,372 | 2,936,673 | 3,045,056 |
| Depreciation and amortization | 23,838,296 | 11,463,822 | 14,165,911 | 255,164 |
| Operations | 45,886,513 | 16,083,291 | 34,228,805 | 24,044,043 |
| Power supply | 68,332,508 | - | - | - |
| Claims expense | - | - | - | - |
| **Total Operating Expenses** | **143,116,843** | **31,946,485** | **51,331,389** | **27,344,263** |
| Operating Income (Loss) | 27,154,388 | 5,666,554 | (2,555,443) | 8,707,979 |
| **Nonoperating Revenues (Expenses):** | | | | |
| Subventions and grants | 2,379,487 | 47,729 | 4,620,320 | 2,960 |
| Interest revenue (loss) | (8,397,554) | (6,986,115) | (4,429,525) | (2,145,972) |
| Interest expense | (5,275,495) | (1,466,786) | (241,432) | - |
| Increase (decrease) in JPA reserves | 878,500 | - | (23,628,726) | - |
| Gain (loss) on disposal of capital assets | 471,061 | - | (292,432) | - |
| **Total Nonoperating Revenues (Expenses)** | **(9,944,001)** | **(8,405,172)** | **(23,971,795)** | **(2,143,012)** |
| Income (Loss) Before Transfers and Capital Contributions | 17,210,387 | (2,738,618) | (26,527,238) | 6,564,967 |
| Capital contributions - connection/impact fees | 2,181,088 | 17,326,076 | 20,529,881 | 875,780 |
| Contributions in aid of construction | 2,178,834 | - | - | - |
| Capital contributions from developers and other agencies | 6,898,439 | 30,847,269 | 56,142,070 | 778,043 |
| Transfers in | 30,351 | 1,205,384 | 89,223 | 67,579 |
| Transfers out | (6,881,996) | (1,855,714) | (1,169,278) | (3,403,800) |
| Changes in Net Position | 21,617,103 | 44,784,397 | 49,064,658 | 4,882,569 |
| **Net Position:** | | | | |
| Beginning of Fiscal Year | 474,114,560 | 667,467,337 | 743,253,368 | 19,007,355 |
| **End of Fiscal Year** | **$ 495,731,663** | **$ 712,251,734** | **$ 792,318,026** | **$ 23,889,924** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | Governmental Activities- Internal Service Funds |
|---|---|---|---|---|
| | Roseville Natural Gas Financing Authority | Other Enterprise Funds | Totals | |
| **Operating Revenues:** | | | | |
| Sales and service charges | $ 10,348,120 | $ 5,404,146 | $ 305,733,175 | $ 52,108,223 |
| Miscellaneous | - | 496,517 | 3,228,066 | 815,399 |
| **Total Operating Revenues** | **10,348,120** | **5,900,663** | **308,961,241** | **52,923,622** |
| **Operating Expenses:** | | | | |
| Administration and general | 9,309 | 1,422,473 | 16,872,409 | 11,415 |
| Depreciation and amortization | - | 1,848,685 | 51,571,878 | 11,230,972 |
| Operations | - | 12,480,325 | 132,722,977 | 31,121,666 |
| Power supply | 18,133,392 | - | 86,465,900 | - |
| Claims expense | - | - | - | 9,029,680 |
| **Total Operating Expenses** | **18,142,701** | **15,751,483** | **287,633,164** | **51,393,733** |
| Operating Income (Loss) | (7,794,581) | (9,850,820) | 21,328,077 | 1,529,889 |
| **Nonoperating Revenues (Expenses):** | | | | |
| Subventions and grants | - | 14,201,456 | 21,251,952 | - |
| Interest revenue (loss) | 11,488,227 | (953,964) | (11,424,903) | (3,662,330) |
| Interest expense | (3,918,355) | (12,903) | (10,914,971) | - |
| Increase (decrease) in JPA reserves | - | - | (22,750,226) | - |
| Gain (loss) on disposal of capital assets | - | (9,654) | 168,975 | - |
| **Total Nonoperating Revenues (Expenses)** | **7,569,872** | **13,224,935** | **(23,669,173)** | **(3,662,330)** |
| Income (Loss) Before Transfers and Capital Contributions | (224,709) | 3,374,115 | (2,341,096) | (2,132,441) |
| Capital contributions - connection/impact fees | - | - | 40,912,825 | - |
| Contributions in aid of construction | - | - | 2,178,834 | - |
| Capital contributions from developers and other agencies | - | 51,206 | 94,717,027 | - |
| Transfers in | - | 3,598,040 | 4,990,577 | 5,261,418 |
| Transfers out | - | - | (13,310,788) | - |
| Changes in Net Position | (224,709) | 7,023,361 | 127,147,379 | 3,128,977 |
| **Net Position:** | | | | |
| Beginning of Fiscal Year | 3,582,955 | 22,279,558 | 1,929,705,133 | 155,196,416 |
| **End of Fiscal Year** | **$ 3,358,246** | **$ 29,302,919** | **$ 2,056,852,512** | **$ 158,325,393** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | **Electric** | **Water** | **Wastewater** | **Waste Services** |
| **Cash Flows from Operating Activities:** | | | | |
| Cash received from customers and users | $ 175,457,520 | $ 37,201,232 | $ 45,412,966 | $ 35,439,081 |
| Cash paid to suppliers for goods and services | (81,236,837) | (16,838,182) | (19,987,218) | (22,274,138) |
| Cash paid to employees for services | (45,543,633) | (11,785,637) | (15,698,761) | (7,606,969) |
| Claims paid | - | - | - | |
| **Net Cash Provided (Used) by Operating Activities** | **48,677,050** | **8,577,413** | **9,726,987** | **5,557,974** |
| **Cash Flows from Non-Capital Financing Activities:** | | | | |
| Cash transfers out | (6,881,996) | (1,855,714) | (1,169,278) | (3,403,800) |
| Cash transfers in | 30,351 | 1,205,384 | 89,223 | 67,579 |
| Increase (decrease) in due to other funds | (18,035) | - | - | - |
| Changes in deposits | 18,249,122 | 84,283 | 24,624 | 21,511 |
| Payments/issuances of notes and loans receivable | - | 8,754 | (27,506,922) | - |
| Receipts of advances to other funds | - | - | - | - |
| Receipts in advances from other funds | - | - | - | - |
| Subventions and grants | 2,379,487 | 47,729 | 4,620,320 | 2,960 |
| **Net Cash Provided (Used) by Non-Capital Financing Activities** | **13,758,929** | **(509,564)** | **(23,942,033)** | **(3,311,750)** |
| **Cash Flows from Capital and Related Financing Activities:** | | | | |
| Capital contributions | 2,359,124 | 1,755,564 | 30,802,078 | - |
| Acquisition and construction of capital assets | (25,900,924) | (27,490,118) | (32,637,390) | (601,528) |
| Principal paid on capital debt | (8,755,000) | (2,825,000) | - | - |
| Interest paid on capital debt | (5,275,495) | (1,466,786) | (241,432) | - |
| Increase/decrease in advance from other funds | - | - | - | - |
| Proceeds from capital debt issued | - | - | 27,506,921 | - |
| Proceeds from sale of capital assets | 893,466 | - | - | - |
| Connection/impact fees | 2,181,088 | 17,326,076 | 20,529,881 | 875,780 |
| **Net Cash Provided (Used) by Capital and Related Financing Activities** | **(34,497,741)** | **(12,700,264)** | **45,960,058** | **274,252** |
| **Cash Flows from Investing Activities:** | | | | |
| Investment in JPA Reserves | - | - | (22,181,859) | |
| Fair market adjustment | (13,131,688) | (8,548,186) | (5,467,800) | (2,495,644) |
| Interest received | 4,734,134 | 1,562,071 | 1,038,275 | 349,672 |
| **Net Cash Provided (Used) by Investing Activities** | **(8,397,554)** | **(6,986,115)** | **(26,611,384)** | **(2,145,972)** |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | **19,540,684** | **(11,618,530)** | **5,133,628** | **374,504** |
| Cash and Cash Equivalents at Beginning of Year | 186,355,338 | 142,328,833 | 74,359,402 | 35,949,144 |
| **Cash and Cash Equivalents at End of Year** | **$ 205,896,022** | **$ 130,710,303** | **$ 79,493,030** | **$ 36,323,648** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | **Electric** | **Water** | **Wastewater** | **Waste Services** |
| **Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:** | | | | |
| Operating income (loss) | $ 27,154,388 | $ 5,666,554 | $ (2,555,443) | $ 8,707,979 |
| **Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:** | | | | |
| Depreciation and amortization | 23,838,296 | 11,463,822 | 14,165,911 | 255,164 |
| (Increase) decrease in receivables | 5,186,289 | (414,367) | (3,363,990) | (613,161) |
| (Increase) decrease in inventory | (279,845) | (253,735) | (2,063) | (27,344) |
| (Increase) decrease in prepaid expense | 1,641,015 | - | - | - |
| Increase (decrease) in accounts payable | (1,499,988) | (2,024,820) | 3,243,751 | 194,194 |
| Increase (decrease) in accrued liabilities | 50,288 | 32,564 | 287,923 | 47,787 |
| Increase (decrease) in unearned revenue | - | 2,560 | 1,010 | - |
| Increase (decrease) in net pension liability | (21,140,341) | (6,511,944) | (8,639,624) | (4,689,113) |
| Increase (decrease) in OPEB liability | 4,825,462 | (3,338,000) | 129,000 | (1,525,000) |
| (Increase) decrease in deferred pension related items | 8,291,664 | 4,660,267 | 5,890,159 | 3,367,686 |
| (Increase) decrease in deferred OPEB related items | 631,000 | (763,000) | 669,000 | (141,000) |
| Increase (decrease) in compensated absences | (21,178) | 57,512 | (98,647) | (19,218) |
| **Total Adjustments** | **21,522,662** | **2,910,859** | **12,282,430** | **(3,150,005)** |
| **Net Cash Provided (Used) by Operating Activities** | **$ 48,677,050** | **$ 8,577,413** | **$ 9,726,987** | **$ 5,557,974** |
| **Non-Cash Investing, Capital, and Financing Activities:** | | | | |
| Capital assets transferred to governmental activities | $ - | $ - | $ (11,241) | $ - |
| Net amortization of premium and deferred loss | (742,753) | (461,963) | - | - |
| Capital contributions | 6,718,149 | 29,091,705 | 25,339,992 | - |
| Transfer of land | - | 676,610 | - | - |
| Gain/(Loss) on disposition of capital assets | | (140,177) | | |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Roseville Natural Gas Financing Authority | Other Enterprise Funds | Totals | Governmental Activities- Internal Service Funds |
| **Cash Flows from Operating Activities:** | | | | |
| Cash received from customers and users | $ 10,348,139 | $ 18,263,308 | $ 322,122,246 | $ 52,964,388 |
| Cash paid to suppliers for goods and services | (5,007,628) | (12,027,181) | (157,371,184) | (29,400,842) |
| Cash paid to employees for services | - | (3,672,681) | (84,307,681) | (4,701,344) |
| Claims paid | - | - | - | (9,029,680) |
| **Net Cash Provided (Used) by Operating Activities** | **5,340,511** | **2,563,446** | **80,443,381** | **9,832,522** |
| **Cash Flows from Non-Capital Financing Activities:** | | | | |
| Cash transfers out | - | - | (13,310,788) | - |
| Cash transfers in | - | 3,598,040 | 4,990,577 | 5,261,418 |
| Increase (decrease) in due to other funds | (25,801) | (2,397,396) | (2,441,232) | (175,037) |
| Changes in deposits | (10,000) | (15) | 18,369,525 | - |
| Payments/issuances of notes and loans receivable | - | - | (27,498,168) | - |
| Receipts of advances to other funds | - | - | - | 770,413 |
| Receipts in advances from other funds | - | - | - | 663,361 |
| Subventions and grants | - | 14,201,456 | 21,251,952 | - |
| **Net Cash Provided (Used) by Non-Capital Financing Activities** | **(35,801)** | **15,402,085** | **1,361,866** | **6,520,155** |
| **Cash Flows from Capital and Related Financing Activities:** | | | | |
| Capital contributions | - | 51,206 | 34,967,972 | - |
| Acquisition and construction of capital assets | - | (5,446,034) | (92,075,994) | (5,221,890) |
| Principal paid on capital debt | (11,920,000) | - | (23,500,000) | - |
| Interest paid on capital debt | (4,141,855) | (12,903) | (11,138,471) | - |
| Increase/decrease in advance from other funds | - | (55,000) | (55,000) | - |
| Proceeds from capital debt issued | - | - | 27,506,921 | - |
| Proceeds from sale of capital assets | - | 7,679 | 901,145 | - |
| Connection/impact fees | - | - | 40,912,825 | - |
| **Net Cash Provided (Used) by Capital and Related Financing Activities** | **(16,061,855)** | **(5,455,052)** | **(22,480,602)** | **(5,221,890)** |
| **Cash Flows from Investing Activities:** | | | | |
| Investment in JPA Reserves | | - | (22,181,859) | - |
| Fair market adjustment | 248 | (1,045,146) | (30,688,216) | (4,384,838) |
| Interest received | 10,752,069 | 91,300 | 18,527,521 | 722,508 |
| **Net Cash Provided (Used) by Investing Activities** | **10,752,317** | **(953,846)** | **(34,342,554)** | **(3,662,330)** |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | **(4,828)** | **11,556,633** | **24,982,091** | **7,468,457** |
| Cash and Cash Equivalents at Beginning of Year | 8,949,953 | 3,617,912 | 451,560,582 | 56,274,190 |
| **Cash and Cash Equivalents at End of Year** | **$ 8,945,125** | **$ 15,174,545** | **$ 476,542,673** | **$ 63,742,647** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Roseville Natural Gas Financing Authority | Other Enterprise Funds | Totals | Governmental Activities- Internal Service Funds |
| **Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:** | | | | |
| Operating income (loss) | $ (7,794,581) | $ (9,850,820) | $ 21,328,077 | $ 1,529,889 |
| **Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:** | | | | |
| Depreciation and amortization | - | 1,848,685 | 51,571,878 | 11,230,972 |
| (Increase) decrease in receivables | 19 | 2,615,357 | 3,410,147 | 40,766 |
| (Increase) decrease in inventory | - | - | (562,987) | (257,620) |
| (Increase) decrease in prepaid expense | 13,132,541 | - | 14,773,556 | (2,546,995) |
| Increase (decrease) in accounts payable | 2,532 | (169,743) | (254,074) | 474,643 |
| Increase (decrease) in accrued liabilities | - | 36,778 | 455,340 | 76,795 |
| Increase (decrease) in unearned revenue | - | 9,747,288 | 9,750,858 | - |
| Increase (decrease) in net pension liability | - | (4,099,081) | (45,080,103) | (6,603,019) |
| Increase (decrease) in OPEB liability | - | (373,000) | (281,538) | (1,384,000) |
| (Increase) decrease in deferred pension related items | - | 2,448,863 | 24,658,639 | 4,755,329 |
| (Increase) decrease in deferred OPEB related items | - | 353,000 | 749,000 | 55,000 |
| Increase (decrease) in compensated absences | - | 6,119 | (75,412) | (66,738) |
| **Total Adjustments** | **13,135,092** | **12,414,266** | **59,115,304** | **8,302,633** |
| **Net Cash Provided (Used) by Operating Activities** | **$ 5,340,511** | **$ 2,563,446** | **$ 80,443,381** | **$ 9,832,522** |
| **Non-Cash Investing, Capital, and Financing Activities:** | | | | |
| Capital assets transferred to governmental activities | $ - | $ - | $ (11,241) | $ - |
| Net amortization of premium and deferred loss | - | (9,654) | (1,214,370) | - |
| Capital contributions | - | 51,206 | 61,201,052 | - |
| Transfer of land | - | - | 676,610 | - |
| Gain/(Loss) on disposition of capital assets | | | | |

**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 2022:

### 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**

**STATEMENT OF FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**JUNE 30, 2022**

| | Other Post Employment Benefits Trust Fund | Private-Purpose Trust Funds | Custodial Funds |
|---|---|---|---|
| **Assets:** | | | |
| Cash and investments in City Treasury | $ - | $ 6,940,309 | $ 140,687,927 |
| OPEB Plan Assets: | | | |
| Money market funds | 9,318,931 | - | - |
| Domestic equity funds | 73,844,038 | - | - |
| Fixed income securities | 40,270,436 | - | - |
| Real estate partnership | 6,074,093 | - | - |
| Receivables: | | | |
| Accounts | - | 120,431 | 18,145,763 |
| Restricted assets: | | | |
| Cash and investments with fiscal agents | - | 52,107 | 77,745,924 |
| **Total Assets** | **129,507,498** | **7,112,847** | **236,579,614** |
| **Deferred Outflows of Resources:** | | | |
| Deferred charge on refunding | - | - | 17,253,963 |
| **Total Deferred Outflows of Resources** | **-** | **-** | **17,253,963** |
| **Liabilities:** | | | |
| Accounts payable | 8,742 | 11 | 9,922,037 |
| Accrued liabilities | - | 740,746 | 7,709,147 |
| Unearned revenues | - | - | 28,108 |
| Deposits payable | - | - | 227,479 |
| Due to other government agencies | - | - | 7,187,507 |
| Long-term liabilities: | | | |
| Bonds due in one year | - | 1,212,132 | 21,312,000 |
| Bonds due in more than one year | - | 40,105,142 | 646,541,519 |
| **Total Liabilities** | **8,742** | **42,058,031** | **692,927,797** |
| **Net Position (Deficit):** | | | |
| Restricted for OPEB | 129,498,756 | - | - |
| Held in trust for private purposes, organizations and other governments | - | (34,945,184) | (439,094,220) |
| **Total Net Position (Deficit)** | **$ 129,498,756** | **$ (34,945,184)** | **$ (439,094,220)** |

**See Notes to Financial Statements.**

**CITY OF ROSEVILLE**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Other Post Employment Benefits Trust Fund | Private-Purpose Trust Funds | Custodial Funds |
|---|---|---|---|
| **Additions:** | | | |
| Property taxes, net of pass through payments | $ - | $ 2,963,759 | $ 41,930,309 |
| Intergovernmental | - | - | 4,584,159 |
| Investment income | (18,254,008) | (448,621) | (5,916,511) |
| Contributions from City | 13,494,470 | - | - |
| Contributions from members | - | - | 32,022,093 |
| Miscellaneous | - | 39,225 | 16,670,387 |
| **Total Additions** | **(4,759,538)** | **2,554,363** | **89,290,437** |
| **Deductions:** | | | |
| Retiree health plan benefits | 8,743,042 | - | - |
| Administrative expenses | 75,789 | 1,392 | 946,418 |
| Contractual services | - | 136,380 | 1,900 |
| Interest and fiscal charges | - | 837,541 | 26,275,355 |
| Contributions to other governments | - | 388,986 | 98,788,169 |
| **Total Deductions** | **8,818,831** | **1,364,299** | **126,011,842** |
| **Changes in Net Position** | **(13,578,369)** | **1,190,064** | **(36,721,405)** |
| Net Position - Beginning of the Year | 143,077,125 | (36,135,248) | (404,899,388) |
| Restatements | - | - | 2,526,573 |
| Net Position - Beginning of the Year, as Restated | 143,077,125 | (36,135,248) | (402,372,815) |
| **Net Position - End of the Year** | **$ 129,498,756** | **$ (34,945,184)** | **$ (439,094,220)** |

**See Notes to Financial Statements.**

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## Note 1: Summary of Significant Accounting Policies

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

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

### a. Reporting Entity

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

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

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

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

The **Roseville Community Development Corporation** is a California 501(c)(3) nonprofit public benefit corporation formed in November 2010 by the City and the former Redevelopment Agency under the California Nonprofit Corporation Laws of the State of California. The Corporation was formed for the purpose of implementing the revitalization and economic goals of the City by securing private and public capital through development of both residential and commercial properties as well as developing affordable housing, redeveloping properties to create mixed-use, commercial and office projects, business recruitment and retention, commercial loans, and ongoing property management. The corporation was dissolved during fiscal year 2021-22.

**Note 1: Summary of Significant Accounting Policies (Continued)**

The Corporation was governed by a volunteer five-member board appointed by the City Council. While the board had operations, management, budget approval and strategy implementation authority that were separate from the City Council, City management had operational responsibility for the component unit.

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

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

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

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

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

**b. Basis of Presentation**

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

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

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

**c. Major Funds**

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

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

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

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

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

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

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

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

The City also reports the following funds:

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

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

**Fiduciary Funds** – These funds account for assets held by the City as 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, various joint powers authorities, Dry Creek Drainage Basin, County Capital Facilities Fee, South Placer Wastewater Authority, Special Sewer Benefit Areas, South Placer County Tourism. Business Improvement District (SPCTBID), South Placer County Safe Kids Coalition, and other programs for the benefits of parties outside of the City. The financial activities of these funds are excluded from the government-wide financial statement but are presented in separate Fiduciary Fund financial statements.

**d. Basis of Accounting**

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

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

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

**e. Cash, Cash Equivalents, and Investments**

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

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

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

**g. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position and balance sheet reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net 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 five 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), deferred outflows related to pensions, deferred inflows related to leases. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The accumulated decrease in fair value of hedging derivatives represents the change in fair value for the City's derivative liabilities that have been determined to be not effective. The deferred outflows related to pensions and OPEB are described in Note 12 and Note 13, respectively. 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 inflows 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 (revenue) until that time. The City has four types of these items reported in the government- wide and proprietary fund statements of net position and the governmental funds balance sheet. They are the accumulated increase in fair value of hedging derivatives, deferred inflows related to pensions, the deferred inflows related to OPEB, and unavailable revenues. The accumulated increase in fair value of hedging derivatives represents the change in fair value for the City's derivative assets that have been determined to be effective.

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

**h. Property Tax**

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

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

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

**i. Compensated Absences**

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

The changes in compensated absence balances were as follows:

| | Governmental Activities | Business Activities | Total |
|---|---|---|---|
| Beginning Balance | $ 15,795,953 | $ 9,539,819 | $ 25,335,772 |
| Additions | 4,998,937 | 3,896,206 | 8,895,143 |
| Payments | (5,561,244) | (3,971,618) | (9,532,862) |
| Ending Balance | $ 15,233,646 | $ 9,464,407 | $ 24,698,053 |
| Current Portion | $ 8,763,084 | $ 6,115,682 | $ 14,878,766 |

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

## Note 1: Summary of Significant Accounting Policies (Continued)

### j. Inventories

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

### k. Prepaid Items

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

### l. Use of Estimates

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

### m. Pensions

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

### n. Other Post-Employment Benefits (OPEB)

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

### o. Fair Value Measurement

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

## Note 1: Summary of Significant Accounting Policies (Continued)

### p. Net Position

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

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

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

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

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

### q. Fund Balance

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

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

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

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

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

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

**r. Capital Assets**

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

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

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

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

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

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

**Note 1: Summary of Significant Accounting Policies (Continued)**

**s. New Accounting Pronouncements**

Effective in Current Fiscal Year

**GASB Statement No. 87** – In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This Statement is effective for reporting periods beginning after June 15, 2021. The effect on the City is noted in notes 8, 9 and 10.

Effective in Future Fiscal Years

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

**GASB Statement No. 94** – In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements.* The objective of this Statement is to better meet the information needs of financial statement users by improving the comparability of financial statements among governments that enter into PPPs and APAs and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. The Statement is effective for reporting periods beginning after June 15, 2022. The City has not determined its effect on the financial statements.

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

**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 Authority has not determined the effect of this Statement.

**GASB Statement No. 100** – In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Statement is effective for reporting periods beginning after June 15, 2023. The Authority has not determined the effect of this Statement.

**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 Authority has not determined the effect of this Statement.

## 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 | $ 857,278,604 |
| Restricted cash and investments in bank deposits | 88,786 |
| Restricted cash and investments with fiscal agents | 37,679,238 |
| Total city cash and investments with primary government | 895,046,628 |
| Fiduciary Funds (separate statement): | |
| Cash and investments in City Treasury | 277,135,734 |
| Restricted cash and investments with fiscal agents | 77,798,031 |
| Total cash and investments | $ 1,249,980,393 |
| Cash and investments as of June 30, 2022, consist of the following: | |
| Cash in bank and on hand | $ 28,781,919 |
| Investments | 1,221,198,474 |
| Total cash and investments | $ 1,249,980,393 |

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.

## Note 2: Cash and Investments (Continued)

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

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

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

**Note 2: Cash and Investments (Continued)**

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

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

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

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

**c. Investments Authorized by Debt Agreements**

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

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

## Note 2: Cash and Investments (Continued)

### d. Interest Rate Risk

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

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

| | Remaining Maturity (in Months) | | | | |
|---|---|---|---|---|---|
| | 12 Months or Less | 13 to 24 Months | 25 to 60 Months | More Than 60 Months | Total |
| Federal Agency Securities | $ 78,838,050 | $ - | $ 282,493,927 | $ 173,061,126 | $ 534,393,103 |
| Forward Purchase Agrrement | 4,023,307 | - | - | - | 4,023,307 |
| Local Agency Bonds | - | 7,951,176 | 15,219,206 | - | 23,170,382 |
| Corporate Notes | 5,021,000 | 10,551,033 | 222,340,052 | - | 237,912,085 |
| Money market Mutual Funds | 107,905,995 | - | - | - | 107,905,995 |
| Roseville Advantage Banks | 7,215,584 | - | - | - | 7,215,584 |
| Commercial Paper | 48,883,828 | - | - | - | 48,883,828 |
| Guaranteed Investment Contracts (GIC) | - | - | - | 6,068,862 | 6,068,862 |
| Other Post Employment Benefits (OPEB) | 128,918,183 | - | - | - | 128,918,183 |
| Local Agency Investment Fund | 122,063,163 | - | - | - | 122,063,163 |
| California Asset Management Pool | 643,982 | - | - | - | 643,982 |
| Total | $ 503,513,092 | $ 18,502,209 | $ 520,053,185 | $ 179,129,988 | $ 1,221,198,474 |

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, 2022, the fair value was $18,125 greater than the City's cost. The balance is available for withdrawal on demand and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2022, these investments matured in an average of 311 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, 2022, the fair value approximated.

**Note 2: Cash and Investments (Continued)**

is the City's cost, and these investments had an average maturity of 31 days. CAMP is not registered with the Securities and Exchange Commission and is not rated.

Money market mutual funds were available for withdrawal on demand and at June 30, 2022 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.

**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, 2022, 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 | $ - | $ 282,857,806 | $ - | $ 282,857,806 |
| Forward purchase agreement | - | - | 4,023,307 | 4,023,307 |
| Local Agency Bonds | - | 20,359,180 | - | 20,359,180 |
| Corporate notes | - | 87,844,867 | 150,067,217 | 237,912,084 |
| California Asset Management Program | 643,982 | - | - | 643,982 |
| Total | $ 643,982 | $ 391,061,853 | $ 154,090,524 | 545,796,359 |
| Not Rated: | | | | |
| Local Agency Investment Fund | | | | 122,063,163 |
| Federal Agency Discount Notes | | | | 46,863,970 |
| U.S. Treasury and Agency Obligations | | | | 204,671,327 |
| Local Agency Bonds | | | | 2,811,202 |
| Money Market Mutual Funds | | | | 107,905,995 |
| Commercial Paper | | | | 48,883,828 |
| Roseville Advantage Banks | | | | 7,215,584 |
| Other Post Employment Benefits (OPEB) | | | | 128,918,183 |
| Guaranteed Investment Contracts | | | | 6,068,862 |
| Total Investments | | | | $ 1,221,198,474 |

**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, 2022:

| Issuer | Investment Type | Amount | % of Portfolio |
|---|---|---|---|
| Federal Farm Credit Bank | Federal agency securities | $ 61,620,537 | 5.05% |
| Federal Agricultural Mortgage Corporation (FAMC) | Federal agency securities | 118,150,804 | 9.67% |
| Federal Home Loan Bank | Federal agency securities | 260,273,755 | 21.31% |

## Note 2: Cash and Investments (Continued)

Investments in any one issuer that represent 5 percent or more of total investments by individual funds were as follows at June 30, 2022:

| Fund | Issuer | Investment Type | Amount |
|---|---|---|---|
| Major Enterprise Funds: | | | |
| Roseville Natural Gas Financing Authority | Wachovia Bank | Forward Purchase Agreement | $ 4,023,307 |

### 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, 2022:

| 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 | $ 534,393,103 | $ 31,974,080 | $ 502,419,023 | $ - |
| Commercial Paper | 48,883,828 | | 48,883,828 | - |
| Corporate Medium Term Notes (MTN) Securities | 237,912,085 | | 237,912,085 | - |
| Municipal Securities | 23,170,381 | - | 23,170,381 | - |
| Forward Purchase Agreements | 4,023,307 | - | - | 4,023,307 |
| Post Employment Welfare Benefits Program Trust | 128,918,184 | 14,999,948 | 107,844,143 | 6,074,093 |
| Money Market Mutual Funds | 107,905,995 | 107,905,995 | - | - |
| Total Investments at Fair Value | 1,085,206,883 | $ 154,880,023 | $ 920,229,460 | $ 10,097,400 |
| Investments measure at amorized cost | | | | |
| Guaranteed Investment Contracts (GIC's) | 6,068,862 | | | |
| Investments with uncategorized inputs | | | | |
| Local Agency Investment Fund | 122,063,163 | | | |
| California Asset Management Program | 643,982 | | | |
| Roseville Advantage Bank | 7,215,584 | | | |
| Total investments measured with uncategorized inputs | 129,922,729 | | | |
| Total investments | $ 1,221,198,474 | | | |

## 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, 2022, were as follows:

| Fund Receiving Transfer | Fund Making Transfer | Amount Transferred | |
|---|---|---|---|
| *Governmental Funds:* | | | |
| General Fund | | | |
| | Electric Fund | $ 6,439,009 | (C) |
| | Water Fund | 974,685 | (A),(B) |
| | Solid Waste Fund | 1,992,525 | (A) |
| | Non-major governmental funds | 7,088,776 | (A), (C) |
| | *Total General Fund* | 16,494,995 | |
| Non-Major Governmental Funds | | | |
| | General Fund | 4,432,060 | (A) |
| | Electric Fund | 391,874 | (B) |
| | Water Fund | 604,809 | (B) |
| | Wastewater Fund | 38,876 | (B) |
| | Solid Waste Fund | 143,843 | (B) |
| | Non-Major Governmental Funds | 3,357,786 | (A), (B) |
| | *Total Non-Major Governmental Funds* | 8,969,248 | |
| | *Total Governmental Funds* | 25,464,243 | |
| *Enterprise Funds:* | | | |
| Electric Fund | | | |
| | Solid Waste Fund | 30,351 | (A) |
| Water Fund | | | |
| | Electric Fund | 10,588 | (A) |
| | Wastewater Fund | 967,038 | (A) |
| | Solid Waste Fund | 227,758 | (A) |
| | *Total Water Fund* | 1,205,384 | |
| Wastewater Fund | | | |
| | Water Fund | 79,106 | (A) |
| | Solid Waste Fund | 10,117 | (A) |
| | *Total Wastewater Fund* | 89,223 | |
| Solid Waste Fund | | | |
| | General Fund | 50,000 | (A) |
| | Water Fund | 17,579 | (A) |
| | *Total Solid Waste Fund* | 67,579 | |
| Non-major enterprise funds | | | |
| | General Fund | 3,598,040 | (A), (B) |
| | *Total Enterprise Funds* | 4,990,577 | |
| *Internal Service Funds:* | | | |
| Fleet Fund | | | |
| | Electric Fund | 40,525 | (A) |
| Equipment Replacement Fund | | | |
| | General Capital Projects Fund | 1,495,631 | (D) |
| Facilities Fund | | | |
| | General Capital Projects Fund | 1,545,631 | (B) |
| Information Technology Fund | | | |
| | General Capital Projects Fund | 1,545,631 | (B) |
| Unemployment Insurance Fund | | | |
| | General Fund | 634,000 | (A) |
| | *Total Internal Service Funds* | 5,261,418 | |
| | Total Interfund Transfers | $ 35,716,238 | |

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

## Note 3: Interfund Transactions (Continued)

### b. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2022, interfund balances comprised the following:

| Due to Other Funds | Due From Other Funds | Amount | |
|---|---|---|---|
| **Governmental Funds** | | | |
| Non-Major Governmental Funds | General Fund | $ 596,069 | (A), (B) |
| | Non-Major Governmental Funds | 480,311 | (A) |
| | Internal Service Funds | 703,778 | (A) |
| | Total Governmental Funds | 1,780,158 | |
| **Enterprise Funds** | | | |
| Non-Major Enterprise Funds | General Fund | 18,425 | (A), (B) |
| | Internal Service Funds | 55,000 | (A) |
| | Total Enterprise Funds | 73,425 | |
| | | $ 1,853,583 | |

(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, 2022, the funds below had made advances which were not expected to be repaid within the next year:

| Fund Receiving Advance | Fund Marketing Advance | Amount of Advance |
|---|---|---|
| **Governmental Funds** | | |
| Non-Major Enterprise Funds | Internal Service Funds | $ 3,724,177 |
| | General Fund | 4,483,368 |
| | Total Special Revenue Funds | 8,207,545 |
| **Enterprise Funds** | | |
| Non-Major Enterprise Funds | Internal Service Funds | 835,000 |
| | | $ 9,042,545 |

**Note 3: Interfund Transactions (Continued)**

**Golf Course** advance from the Fleet Fund bears interest at the prior fiscal year's average interest rate of the City's pooled investments. Principal is paid annually in the amount of $127,000 with the final principal payment in fiscal year 2037. Simple interest is deferred for the life of the loan and a lump-sum deferred interest payoff is due in fiscal year 2037. As of June 30, 2022, the accrued deferred interest payable not included in the advance amount in the table above is $2,351,186.

**Development Impac**t has two advances from the General Fund that bears interest at the prior fiscal year's average interest rate of the City's pooled investments. The first advance has principal payments of $409,042 and interest are being paid over the period beginning in fiscal year 2018 and ending in fiscal year 2028. The second advance has principal and interest that are deferred until fiscal year 2022. Deferred interest is added to the principal balance annually as incurred. Beginning in fiscal year 2022, principal of $571,393 and interest are payable over seven years with final payment in fiscal year 2028.

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

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

**d. Internal Balances**

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

## Note 4: Receivables

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

| | General | Community Facilities District Capital Projects | Non-Major Governmental Funds | Total Governmental Funds | Governmental Activities Internal Service Funds | Total Governmental Activities |
|---|---|---|---|---|---|---|
| Accounts receivables | $ 23,154,927 | $ - | $ 12,524,273 | $ 35,679,200 | $ 71,829 | $ 35,751,029 |
| Taxes receivable | 2,770,231 | - | 638,476 | 3,408,707 | - | 3,408,707 |
| Interest receivable | 511,073 | 25,607 | 4,181,888 | 4,718,568 | 2,753,390 | 7,471,958 |
| Total | $ 26,436,231 | $ 25,607 | $ 17,344,637 | $ 43,806,475 | $ 2,825,219 | $ 46,631,694 |

| | Business-Type Activities - Enterprise Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Electric | Water | Wastewater | Waste Services | Roseville Natural Gas Financing Authority | Non-Major Enterprise Funds Total | Totals |
| Accounts receivables | $ 22,333,317 | $ 4,489,261 | $ 7,225,254 | $ 3,802,435 | $ - | $ 4,978,719 | $ 42,828,986 |
| Interest receivable | 723,787 | 383,938 | 458,908 | 101,014 | 9 | 18,675 | 1,686,331 |
| Permits receivables | 418,507 | 4,917,865 | 4,971,832 | 41,403 | - | 12,758 | 10,362,365 |
| Total | $ 23,475,611 | $ 9,791,064 | $ 12,655,994 | $ 3,944,852 | $ 9 | $ 5,010,152 | $ 54,877,682 |

## 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, 2022:

| | |
|---|---|
| Flood Loan Notes | $ 6,633 |
| Housing Elevation Notes | 10,000 |
| Water Meter Notes Receivable | 39,392 |
| Flood Control Loan | 181,455 |
| SPWA Loan | 31,851,284 |
| First Time Home-Buyer Notes | 8,380,200 |
| Due From Successor Agency | 13,983,774 |
| Housing Rehabilitation and Affordable Housing Notes | 32,771,282 |
| Small Business Stabilization Program (SBSP) | 46,000 |
| Total | $ 87,270,020 |

### 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, 2022 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

**Note 5: Notes Receivable (Continued)**

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, 2022, two notes funded through the FEMA Hazard Mitigation Grant Program were outstanding with a total balance of $10,000.

**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, 2022 was $39,392.

**d. Tenant Improvement Notes Receivable**

The City entered into a tenant improvement notes receivable with the Sierra Joint Community College District for overages in their Tenant Improvement allowance for the 316 Vernon Street Office Building Project. The original note amount was for $128,141 payable in 120 monthly installments. This note was paid off during the fiscal year and therefore no balance was recorded as of June 30, 2022.

**e. Flood Control Loan**

On May 10, 2017, the City entered into an agreement with the Placer County Flood Control and Water Conservation District to fund the Antelope Creek Flood Control project with a loan to be paid back with future development fees. The loan bears simple interest based on the Construction Cost Index. As of June 30, 2022, the balance of the loan was $181,455.

**f. SPWA Loan**

In June 2020, the City entered into loan agreements with the State Water Resources Control Board to secure funding for the Pleasant Grove Wastewater Treatment Plant Expansion and Energy Recovery Projects in the form of loans from the Clean Water State Revolving Fund. The City then entered into a reimbursement agreement with the South Placer Wastewater Authority as the Authority is responsible for the completion of these projects. The loans are approved for up to $108,021,755, bear interest at the rate of 1.30% and are payable in 30 annual payments beginning on June 10, 2023. Total funds drawn on the loans at June 30, 2022 was $31,851,284.

**g. First Time Home-Buyer Notes Receivable**

The City engages in a first-time home-buyer program designed to encourage home ownership among low- income residents. Under this program, grants are provided at no interest and are due upon sale or transfer of the property. Although these notes are expected to be repaid in full, their balance has been offset with the with a deferred inflow of resources, as they are not expected to be repaid during the next fiscal year and any repayments will be used to reduce future grant draw-downs by the City. The balance of the notes receivable arising from this program at June 30, 2022, was $8,380,200.

**h. Successor Agency Loans**

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

**Note 5: Notes Receivable (Continued)**

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

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

During fiscal year 2014, the Department of Finance clarified how the interest is to be calculated on each note to the Successor Agency. The City recalculated the interest due on the notes using the revised guidance and as a result the interest receivable was reduced by $3,030,067. The principal balance of the notes as of June 30, 2022 is $13,983,774.

**i. Housing Rehabilitation and Affordable Housing Notes Receivable**

The City engages in programs designed to encourage construction or improvement in low-to-moderate income housing or other projects. Under these programs, grants or notes are provided under favorable terms to home- owners or developers who agree to spend these funds in accordance with the City's or Agency's terms. Although these notes are expected to be repaid in full, their balance has been offset with a deferred inflow of resources as they are not expected to be repaid during the next fiscal year and any repayments will be used to reduce future grant draw-downs by the City. With the dissolution of the Agency effective February 1, 2012, the assets of the Low and Moderate Income Housing Fund, including affordable housing notes receivable, were assumed by the Low and Moderate Income Housing Asset Fund. The balance of the notes receivable arising from these programs at June 30, 2022, was $32,771,282.

**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 $9,917,899 at June 30, 2022.

**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, 2022, was as follows:

| | Balance July 1, 2021 | Additions | Retirements | Transfers | Balance June 30, 2022 |
|---|---|---|---|---|---|
| Governmental activities | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | $ 126,692,524 | $ - | $ - | $ (1,454,653) | $ 125,237,871 |
| Streets (modified) | 383,911,533 | 11,170,862 | - | 7,125,441 | 402,207,836 |
| Construction in progress | 67,040,425 | 54,609,581 | - | (35,524,839) | 86,125,167 |
| Total capital assets not being depreciated | 577,644,482 | 65,780,443 | - | (29,854,051) | 613,570,874 |
| Capital assets, being depreciated/Amortized: | | | | | |
| Buildings | 185,028,959 | - | - | - | 185,028,959 |
| Improvements | 48,424,262 | 1,170,338 | - | - | 49,594,600 |
| Vehicles & equipment | 90,553,668 | 3,853,696 | (3,202,229) | 4,789,737 | 95,994,872 |
| Parks | 107,489,690 | 1,978,743 | - | 570,640 | 110,039,073 |
| Landscaping | 60,821,875 | 1,131,272 | - | 10,459,258 | 72,412,405 |
| Bike Paths | 10,118,128 | 237,090 | - | 3,618,938 | 13,974,156 |
| Bridges | 85,487,822 | - | - | 535,709 | 86,023,531 |
| Culverts | 21,029,296 | - | - | - | 21,029,296 |
| Curb, gutter, sidewalk, and median curbs | 187,331,780 | 6,742,199 | - | - | 194,073,979 |
| Drain inlets | 22,061,941 | - | - | - | 22,061,941 |
| Soundwall | 43,520,026 | 2,058,368 | - | 4,725,300 | 50,303,694 |
| Storm drains | 126,551,110 | 6,926,880 | - | 3,699,816 | 137,177,806 |
| Traffic signals | 1,817,599 | - | - | - | 1,817,599 |
| Right-to-use leased assets | - | 208,246 | - | - | 208,246 |
| Total capital assets being depreciated | 990,236,156 | 24,306,832 | (3,202,229) | 28,399,398 | 1,039,740,157 |
| Less accumulated depreciation for: | | | | | |
| Buildings | (77,856,147) | (4,551,301) | - | - | (82,407,448) |
| Improvements | (16,387,487) | (961,690) | - | - | (17,349,177) |
| Vehicles & equipment | (62,477,876) | (8,272,330) | 3,200,498 | - | (67,549,708) |
| Parks | (56,165,299) | (3,371,737) | - | - | (59,537,036) |
| Landscaping | (48,325,432) | (2,284,350) | - | - | (50,609,782) |
| Bike Paths | (8,323,187) | (283,269) | - | - | (8,606,456) |
| Bridges | (16,100,156) | (950,857) | - | - | (17,051,013) |
| Culverts | (7,514,608) | (280,391) | - | - | (7,794,999) |
| Curb, gutter, sidewalk, and median curbs | (143,689,013) | (4,326,057) | - | - | (148,015,070) |
| Drain inlets | (11,678,709) | (441,238) | - | - | (12,119,947) |
| Soundwall | (18,545,220) | (1,364,445) | - | - | (19,909,665) |
| Storm drains | (24,728,386) | (1,745,389) | - | - | (26,473,775) |
| Traffic signals | (197,649) | (90,880) | - | - | (288,529) |
| Right-to-use leased assets | - | (39,118) | - | - | (39,118) |
| Total accumulated depreciation/amortization | (491,989,169) | (28,963,052) | 3,200,498 | - | (517,751,723) |
| Net capital assets being depreciated/amortized | 498,246,987 | (4,656,220) | (1,731) | 28,399,398 | 521,988,434 |
| **Governmental activities capital assets, net** | **$ 1,075,891,469** | **$ 61,124,223** | **$ (1,731)** | **$ (1,454,653)** | **$ 1,135,559,308** |

## Note 8: Capital Assets (Continued)

| | Balance July 1, 2021 | Additions | Retirements | Transfers | Balance June 30, 2022 |
|---|---|---|---|---|---|
| Business-type activities | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | $ 17,689,908 | $ - | $ - | $ 1,454,653 | $ 19,144,561 |
| Streets (modified) | 2,304,491 | - | - | - | 2,304,491 |
| Construction in progress | 119,372,943 | 89,161,082 | (140,177) | (29,107,812) | 179,286,036 |
| Total capital assets not being depreciated | 139,367,342 | 89,161,082 | (140,177) | (27,653,159) | 200,735,088 |
| Capital assets, being depreciated: | | | | | |
| Buildings | 33,612,030 | - | - | 5,190,751 | 38,802,781 |
| Improvements | 43,259,851 | 18,537 | (4,513) | 149,516 | 43,423,391 |
| Vehicles & equipment | 52,066,681 | 390,826 | (152,771) | 5,775,352 | 58,080,088 |
| Landscaping | 1,740,121 | - | - | 49,975 | 1,790,096 |
| Bike Paths | 6,531,682 | - | - | - | 6,531,682 |
| Bridges | 12,018,098 | - | - | 4,828 | 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 | 74,240,600 | - | (409,643) | 1,502,311 | 75,333,268 |
| Plants and substations | 391,287,569 | - | (805,844) | 890,880 | 391,372,605 |
| Distribution | 1,635,587,467 | 63,116,922 | (740,804) | 11,282,216 | 1,709,245,801 |
| Generation | 212,846,421 | 2,040 | (125,204) | 4,261,983 | 216,985,240 |
| Total capital assets being depreciated | 2,465,001,936 | 63,528,325 | (2,238,779) | 29,107,812 | 2,555,399,294 |
| Less accumulated depreciation for: | | | | | |
| Buildings | (9,878,268) | (864,471) | - | - | (10,742,739) |
| Improvements | (4,859,173) | (1,012,773) | 2,276 | - | (5,869,670) |
| Vehicles & equipment | (33,159,163) | (4,828,962) | 137,675 | - | (37,850,450) |
| Landscaping | (805,723) | (102,647) | - | - | (908,370) |
| Bike Paths | (3,365,587) | (326,584) | - | - | (3,692,171) |
| Bridges | (476,810) | (133,539) | - | - | (610,349) |
| Culverts | (58,252) | (4,643) | - | - | (62,895) |
| Curb, gutter, sidewalk, and median curbs | (201,709) | (61,155) | - | - | (262,864) |
| Drain inlets | (3,893) | (1,514) | - | - | (5,407) |
| Storm drains | (13,069) | (2,191) | - | - | (15,260) |
| Traffic signals | (47,616,642) | (2,512,593) | 391,615 | - | (49,737,620) |
| Plants and substations | (163,932,493) | (8,461,477) | 506,642 | - | (171,887,328) |
| Distribution | (420,918,097) | (25,882,350) | 432,152 | - | (446,368,295) |
| Generation | (102,870,639) | (8,130,310) | 36,249 | - | (110,964,700) |
| Total accumulated depreciation | (788,159,518) | (52,325,209) | 1,506,609 | - | (838,978,118) |
| Net capital assets being depreciated | 1,676,842,418 | 11,203,116 | (732,170) | 29,107,812 | 1,716,421,176 |
| **Business-type activities capital assets, net** | **$ 1,816,209,760** | **$ 100,364,198** | **$ (872,347)** | **$ 1,454,653** | **$ 1,917,156,264** |

During the fiscal year the General fund transferred land to the Water fund and Waste Services fund valued at $1,454,653 to be used in new well sites and future EU development.

## 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 | $ 1,358,156 |
| Development & Operations | 702,653 |
| Public Works | 8,709,531 |
| Police | 156,111 |
| Fire | 281,589 |
| Library | 302,539 |
| Parks and Recreation | 6,221,501 |
| Capital assets held by the City's internal service funds are charged to the various functions based on their usuage of the assets | 11,230,972 |
| Total Governmental Activities | $ 28,963,052 |
| Business-Type Activities | |
| Electric | $ 24,099,767 |
| Water | 11,755,376 |
| Wastewater | 14,165,911 |
| Waste Services | 455,470 |
| Local Transportation | 1,733,097 |
| School-Age Child Care | 115,588 |
| Total Business-Type Activities | $ 52,325,209 |

### c. Streets Covered By the Modified Approach

The City has elected to use the modified approach with respect to its streets. The City's policy based on current funding is to maintain the arterial and collector roadways at an average Pavement Quality Index (PQI) of 72 and residential roadways at an average PQI of 65, instead of providing depreciation. During fiscal year 2022, the City expended $13,658,427 to preserve its streets. The City estimates that it will be required to expend approximately $29,283,349 in fiscal year 2023 to maintain its streets at this condition level.

## Note 9: Leases

### Lessee Leases

For the year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

Lease Liability

| | Balance as of July 1, 2021 | Additions | Reductions | Balance as of June 30, 2022 |
|---|---|---|---|---|
| Land Improvements | $ - | $ 208,246 | $ 38,790 | $ 169,456 |
| Total Lease Liability | $ - | $ 208,246 | $ 38,790 | $ 169,456 |

On July 21, 2021, City of Roseville, CA entered into a 60 month lease as Lessee for the use of City Parking Lot Lease - 400 Lincoln. An initial lease liability was recorded in the amount of $208,246. As of June 30, 2022, the value of the lease liability is $169,456. City of Roseville, CA is required to make monthly fixed payments of $3,500. The lease has an interest rate of 0.5770%. The value of the right to use asset as of June 30, 2022 of $208,246 with accumulated amortization of $39,118 is included with Land Improvements on the Lease Class activities.

| Fiscal year | Principal | Interest | Total |
|---|---|---|---|
| 2023 | 41,131 | 869 | 42,000 |
| 2024 | 41,369 | 631 | 42,000 |
| 2025 | 41,608 | 392 | 42,000 |
| 2026 | 41,849 | 151 | 42,000 |
| 2027 | 3,499 | 2 | 3,501 |
| Total | $ 169,456 | $ 2,045 | $ 171,501 |

## Note 9: Leases (Continued)

### Lessor Leases

For the year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

Lease Receivable

| **GOVERNMENTAL FUNDS:** | Balance as of July 1, 2021 | Additions | Reductions | Balance as of June 30, 2022 |
|---|---|---|---|---|
| Lease Receivable | | | | |
| Buildings | $ 2,698,627 | $ - | $ 667,576 | $ 2,031,051 |
| Infrastructure | 486,015 | - | 127,444 | 358,571 |
| Land | 2,007,414 | - | 185,520 | 1,821,894 |
| Total Lease Receivable | $ 5,192,056 | $ - | $ 980,540 | $ 4,211,516 |

| **PROPRIETARY FUNDS:** | Balance as of July 1, 2021 | Additions | Reductions | Balance as of June 30, 2022 |
|---|---|---|---|---|
| Lease Receivable | | | | |
| Buildings | $ 1,066,991 | $ - | $ 106,956 | $ 960,035 |
| Land | - | 7,981,596 | 2,741,596 | 5,240,000 |
| Total Lease Receivable | $ 1,066,991 | $ 7,981,596 | $ 2,848,552 | $ 6,200,035 |

Deferred Inflows of Resources

| **GOVERNMENTAL FUNDS:** | Balance as of July 1, 2021 | Additions | Reductions | Balance as of June 30, 2022 |
|---|---|---|---|---|
| Deferred Inflow of Resources: | | | | |
| Buildings | $ 2,698,627 | $ - | $ 680,150 | $ 2,018,477 |
| Infrastructure | 486,015 | - | 132,868 | 353,147 |
| Land | 2,007,414 | - | 196,435 | 1,810,979 |
| Total Lease Receivable | $ 5,192,056 | $ - | $ 1,009,453 | $ 4,182,603 |

| **PROPRIETARY FUNDS:** | Balance as of July 1, 2021 | Additions | Reductions | Balance as of June 30, 2022 |
|---|---|---|---|---|
| Deferred Inflow of Resources: | | | | |
| Buildings | $ 1,066,991 | $ - | $ 118,555 | $ 948,436 |
| Land | - | 7,981,596 | 2,850,570 | 5,131,026 |
| Total Lease Receivable | $ 1,066,991 | $ 7,981,596 | $ 2,969,125 | $ 6,079,462 |

**Note 9: Leases (Continued)**

The City leases land, infrastructure and buildings to various companies and individuals. An initial lease receivable was recorded as of July 1, 2021 in the amount of $5,192,056 and $1,066,991 for governmental and proprietary funds respectively. As of June 30, 2022, the value of the leases receivable is $4,211,516 and 6,200,035 respectively.

**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, 2021 | Additions | Deletions* | Balance June 30, 2022 | 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 | $ 6,143,935 | $ - | $ 1,365,948 | $ 4,777,987 | $ 1,395,223 |
| Loans: | | | | | | |
| Successor Agency | 4,072,574 | 3,469,049 | - | 3,469,049 | - | - |
| Total direct placement | 20,397,183 | 9,612,984 | - | 4,834,997 | 4,777,987 | 1,395,223 |
| Certificates of Participation | | | | | | |
| 2015 316 Vernon Street Project | | | | | | |
| 2.00% - 5.25%, due 8/1/45 | 14,425,000 | 13,165,000 | - | 290,000 | 12,875,000 | 305,000 |
| Add: dept premium | - | 695,206 | - | 27,808 | 667,398 | |
| Total certificate of participation | 14,425,000 | 13,860,206 | - | 317,808 | 13,542,398 | 305,000 |
| **Total Governmental-Type Activities Debt:** | **$ 34,822,183** | **$ 23,473,190** | **$ -** | **$ 5,152,805** | **$ 18,320,385** | **$ 1,700,223** |
| Business-Type Activities Debt: | | | | | | |
| Direct Placement Debt: | | | | | | |
| Certificates of Participation | | | | | | |
| 2012 Electric System Revenue Refunding | | | | | | |
| variable rates, due 2/1/35 | $ 90,000,000 | $ 54,000,000 | $ - | $ - | $ 54,000,000 | $ 2,925,000 |
| Loans | | | | | | |
| 2020 SRF Loan | | | | | | |
| 1.30% Interest, due 6/10/2052 | 4,344,362 | 4,344,362 | 27,506,921 | - | 31,851,283 | - |
| Total direct placement debt | 94,344,362 | 58,344,362 | 27,506,921 | - | 85,851,283 | 2,925,000 |
| 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 | 27,640,000 | - | 2,825,000 | 24,815,000 | 2,975,000 |
| Add: bond preminum | 6,899,891 | 4,157,679 | - | 461,964 | 3,695,715 | - |
| Total Certificates of Participation | 88,676,637 | 31,802,679 | - | 3,286,964 | 28,515,715 | 2,975,000 |
| Revenue Bonds | | | | | | |
| 2007 Gas Revenue Bonds | | | | | | |
| 4.00% - 4.00%, due 2/15/28 | 209,350,000 | 97,290,000 | - | 11,920,000 | 85,370,000 | 12,520,000 |
| Add: bond preminum | 15,454,116 | 4,415,462 | - | 735,910 | 3,679,552 | - |
| 2013 Electric System Revenue Refunding | | | | | | |
| 2.00% - 5.00%, due 2/1/29 | 48,780,000 | 6,290,000 | - | 5,415,000 | 875,000 | 875,000 |
| Add: bond preminum | 5,899,513 | 1,002,655 | - | 501,327 | 501,328 | - |
| 2011 Refunding Wastewater Revenue Bonds, Series C | | | | | | |
| 1.00% - 5.25%, due 11/1/25 | 36,315,568 | - | - | | - | - |
| Add: bond preminum | 2,839,017 | - | - | | - | - |
| 2014 Refunding Electric System Revenue Bonds | | | | | | |
| 5.00%, due 2/1/34 | 16,485,000 | - | - | | - | - |
| Add: bond preminum | 2,129,224 | - | - | | - | - |
| 2017A Electric System Revenue Refunding | | | | | | |
| 3.00% - 5.00%, due 2/1/37 | 56,210,000 | 56,210,000 | - | 175,000 | 56,035,000 | 2,765,000 |
| Add: bond preminum | 5,069,937 | 3,862,809 | - | 241,426 | 3,621,383 | - |
| 2017B Taxable Electric System Revenue Refunding | | | | | | |
| 1.03% - 2.41%, due 2/1/22 | 6,265,000 | 2,525,000 | - | 2,525,000 | - | |
| 2020 Refunding Electric System Revenue Bonds | | | | | | |
| 0.39%-2.08%, due 2/1/34 | 34,770,000 | 34,450,000 | - | 640,000 | 33,810,000 | 640,000 |
| 2017 Wastewater Revenue Bonds | | | | | | |
| 5.00%, due 11/1/37 | 46,109,348 | - | - | | - | - |
| Add: bond preminum | 10,618,219 | - | - | | - | - |
| 2020 Wastewater Reveune Bonds | | | | | | |
| 5.00%, due 11/1/35 | 30,296,244 | - | - | | - | - |
| Add: bond preminum | 10,372,759 | - | - | | - | - |
| Total Revenue Bonds | 536,963,945 | 206,045,926 | - | 22,153,663 | 183,892,263 | 16,800,000 |
| **Total Business-Type Activities Debt:** | **$ 719,984,944** | **$ 296,192,967** | **$ 27,506,921** | **$ 25,440,627** | **$ 298,259,261** | **$ 22,700,000** |

**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 is expected to repay the portion of the lease related to the refunding of the 2003B Certificates of Participation. Principal and interest payments are payable semi-annually on February 1 and August 1 through 2025. The amount outstanding as of June 30, 2022 was $4,777,987 in governmental activities.

*Loans from the Successor Agency*

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

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

The City continues to contend that the loan agreement was lawfully entered into at the time of its execution and therefore transactions executed with the Corporation prior to the dissolution of the redevelopment agency were not reversed in the current fiscal year and remain in the Corporation as of June 30, 2022.

Upon dissolution of the redevelopment agency, the note was transferred to the Successor Agency. The note accrues interest at a rate equal to the City's average interest earnings plus 1 percent, adjusted every five years. Principal and interest payments commence on June 30, 2021 and will be due annually with the final payment scheduled on June 30, 2030. As of June 30, 2021, the note bears interest of 2.288 percent with interest accrued of $683,003. As of June 30, 2022, the balance due is zero.

A payment in the amount of $2,313,965 was received from RCDC and the remaining principal balance of $1,155,804 and accrued interest of $683,003 were written off in fiscal year 2022.

*2012 Electric System Revenue Refunding Certificates of Participation*

On November 7, 2012, the City entered into a direct placement agreement with U.S. Bank for the purchase of the 2012 bonds. The COPSs were issued to refund and retire the outstanding balance of the 2008A Electric System Revenue COPs. As of June 30, 2022, the City’s outstanding debt from direct borrowing of $54,000,000 are subject to special redemption prior to their respective stated date of maturity by the City upon written notice. There is no provision for early redemption by U.S. Bank (Purchaser).

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

**Note 10: Long-Term Debt (Continued)**

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

The terms of this agreement were renewed on April 20, 2016 and expired on November 1, 2019. The City originally entered into a 27-year interest rate swap agreement for the entire amount of the 2008A COPs, and the interest rate swap agreement remains outstanding after the refunding, but the notional amount of the swap is based on the notional amount of the 2008A COPs. The combination of the variable rate COPs and a floating rate swap creates synthetic fixed-rate debt for the City. The synthetic fixed rate for the COPs was 4.191 percent for the year ended June 30, 2020. On November 1, 2019, the 2012 Electric COPs were paid down by $36,000,000 leaving a balance of $54,000,000. In addition, the Bank of America Merrill Lynch swap was terminated as of this date. As a result, the City paid $7,176,500 to terminate the interest rate swap agreement. The U.S. Bank direct placement was renewed with new interest rate terms of 80% of one-month LIBOR plus 60 basis points with direct placement expiring May 1, 2023. The COPs are subject to mandatory prepayment annually beginning February 1, 2023 through 2035. The balance outstanding as of June 30, 2022 is $54,000,000.

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

2020 State Revolving Fund Loan

In June 2020, the City entered into a loan agreement with the State Water Resources Control Board to secure funding for the Pleasant Grove Wastewater Treatment Plant Expansion and Energy Recovery Project in the form of a loan from the Clean Water State Revolving Fund. The loan is approved for up to $108,021,755, bears interest at the rate of 1.30%, and is payable in 30 annual payments beginning on June 10, 2024. Total funds drawn on the loan at June 30, 2022 was $31,851,284.

**c. Certificates of Participation**

*2015 316 Vernon Street Project Certificates of Participation*

On July 14, 2015, the Roseville Finance Authority issued the Certificates of Participation, Series 2015 (316 Vernon Street Project), in the principal amount of $14,425,000 to fund a portion of the acquisition and construction of an office building located at 316 Vernon Street. The Lease bears interest at 2.00 percent to 5.25 percent and are due semi-annually at February 1 and August 1 of each year. The Lease is repayable from any source of legally available funds of the City, including (but not limited to) amounts held by the City in its General Fund according to the Lease Agreement in the official statement. Principal payments are due annually on August 1 through 2045. The amount outstanding as of June 30, 2022 is $12,875,000.

*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.

**Note 10: Long-Term Debt (Continued)**

*2015 Water Utility Revenue Refunding Certificates of Participation*

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

As of June 30, 2022, the total principal and interest remaining to be paid on the bonds was $29,427,855. 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 2022, net revenues amounted to $28,791,531 which represented coverage of 696 percent over the $4,134,075 in debt service. The balance outstanding as of June 30, 2022 is $24,815,000.

**d. Revenue Bonds**

*2007 Roseville Natural Gas Financing Authority Gas Revenue Bonds*

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

Principal payments are due annually on February 15 through 2028 and interest is payable semiannually on February 15 and August 15. The balance outstanding as of June 30, 2022 is $85,370,000. As of June 30, 2022, the total principal and interest to be paid on the bonds was $100,924,000. For fiscal year 2022, net revenues amounted to $21,844,517, which represented coverage of 132 percent over the $16,561,000 in debt service.

*2013 Electric System Revenue Refunding Bonds*

On November 14, 2013, the Roseville Finance Authority issued the Electric System Revenue Refunding Bonds, Series 2013, in the principal amount of $48,780,000 to refund a portion of each of the 2004 Electric System Revenue and 2005 Electric System Revenue, Series A, Certificates of Participation. The Bonds bear interest at 2.00 percent to 5.00 percent and are due semi-annually on February 1 and August 1 of each year. The Bonds are repayable by a pledge of net revenue from the Electric System. Principal payments are due annually on February 1 through 2023. In September 2020, the City issued the 2020 Taxable Electric System Revenue Refunding Bonds, which refunded a portion of the 2013 bonds, which are further described below. The balance outstanding as of June 30, 2022 was $875,000.

**Note 10: Long-Term Debt (Continued)**

*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, 2022 is $56,035,000.

*2017B Taxable Electric System Revenue Refunding Bonds*

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

*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, 2022 is $33,810,000.

*Electric Bonds Net Revenue Summary*

As of June 30, 2022, the total principal and interest remaining to be paid on the 2004 Electric System Revenue COPs, 2012 Electric System Revenue Refunding COPs, the 2013 Electric System Revenue Refunding Bonds, the 2014 Electric System Revenue Refunding bonds, the 2017A Electric System Revenue Refunding bonds and the 2017B Electric System Revenue Refunding bonds was $176,841,623. 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 2022, net revenues amount to $55,885,683 which represents coverage of 399% over the $14,010,886 in debt service.

**e. Interest Rate Swap Agreements**

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

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

**Note 10: Long-Term Debt (Continued)**

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

*Terms.* The terms, including the counterparty credit ratings of the outstanding swaps, as of June 30, 2022, are included below. The swap agreements contain scheduled reductions to the outstanding notional amount that are expected to follow scheduled reductions in the associated bond issues.

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

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

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

*Fair value*. Fair value of the swaps takes into consideration the prevailing interest rate environment, the specific terms and conditions of each transaction and any upfront payments that may have been received. Hedging derivative instruments are classified as Level 2 and are valued using a discounted cash flow technique, which calculates the future net settlement payments, assuming that current forward rates implied by the yield curve correctly anticipate future spot interest rates (LIBOR or SIFMA). The payments are then discounted using the spot rates (LIBOR or SIFMA) implied by the current yield curve for hypothetical zero-coupon bonds due on the date of each future net settlement on the swap. As of June 30, 2022, the fair value of the swap was not in favor of the City as follows:

| | Fair Value | |
|---|---|---|
| Related Bond Issue | 2022 | 2021 |
| 2012 Electric System Revenue Refunding COP (based on notational amount of 2008 Electric System Revenue COP, Series A) | | |
| Morgan Stanley Capital Services Inc. | $ (4,190,270) | $ (10,219,188) |

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

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

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

**Note 10: Long-Term Debt (Continued)**

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

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

*Swap payments and associated debt*. Using rates as of June 30, 2022, debt service requirements of the City's outstanding swap-related variable-rate and fixed rate debt and net swap payments are as follows. As rates vary, variable-rate bond interest payments and net swap payments will vary. These payments below are included in the Debt Service Requirements at June 30, 2022:

| | Variable-Rate Bonds | | | |
|---|---|---|---|---|
| Year Ending June 30, | Principal | Interest | Interest rate Swaps, Net | Total |
| 2023 | $ 2,925,000 | $ 930,580 | $ 822,286 | $ 4,677,866 |
| 2024 | 3,420,000 | 875,373 | 773,504 | 5,068,877 |
| 2025 | 3,555,000 | 814,084 | 719,346 | 5,088,430 |
| 2026 | 3,690,000 | 750,414 | 663,086 | 5,103,500 |
| 2027 | 3,840,000 | 684,254 | 604,626 | 5,128,880 |
| 2028-2032 | 21,525,000 | 2,335,761 | 2,063,941 | 25,924,702 |
| 2033-2037 | 15,045,000 | 426,601 | 376,956 | 15,848,557 |
| Totals | $ 54,000,000 | $ 6,817,067 | $ 6,023,745 | $ 66,840,812 |

**f. 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 |
| 2023 | $ 305,000 | $ 581,713 | $ 1,395,223 | $ 95,228 | $ 1,700,223 | $ 676,941 |
| 2024 | 320,000 | 566,088 | 1,423,672 | 62,529 | 1,743,672 | 628,617 |
| 2025 | 335,000 | 549,713 | 966,917 | 36,923 | 1,301,917 | 586,636 |
| 2026 | 355,000 | 532,463 | 992,175 | 10,666 | 1,347,175 | 543,129 |
| 2027 | 370,000 | 514,338 | - | - | 370,000 | 514,338 |
| 2028-2032 | 2,145,000 | 2,270,000 | - | - | 2,145,000 | 2,270,000 |
| 2033-2037 | 2,650,000 | 1,763,963 | - | - | 2,650,000 | 1,763,963 |
| 2038-2042 | 3,230,000 | 1,162,631 | - | - | 3,230,000 | 1,162,631 |
| 2043-2047 | 3,165,000 | 326,125 | - | - | 3,165,000 | 326,125 |
| Totals | 12,875,000 | $ 8,267,034 | 4,777,987 | $ 205,346 | 17,652,987 | $ 8,472,380 |
| Reconciliation of long-term debt | | | | | | |
| Add deferred bond premium | 667,398 | | - | | 667,398 | |
| Net long-term debt | $ 13,542,398 | | $ 4,777,987 | | $ 18,320,385 | |

## Note 10: Long-Term Debt (Continued)

| | Business-Type Activities | | | | | |
|---|---|---|---|---|---|---|
| | | | Private Placement & Loans | | Total | |
| Year Ending June 30 | Principal | Interest | Principal | Interest | Principal | Interest |
| 2023 | $ 19,775,000 | $ 8,364,509 | $ 2,925,000 | $ 930,580 | $ 22,700,000 | $ 9,295,089 |
| 2024 | 20,530,000 | 7,417,611 | 3,473,644 | 900,761 | 24,003,644 | 8,318,372 |
| 2025 | 21,475,000 | 6,413,967 | 4,437,150 | 1,230,555 | 25,912,150 | 7,644,522 |
| 2026 | 22,385,000 | 5,465,651 | 4,583,618 | 1,155,417 | 26,968,618 | 6,621,068 |
| 2027 | 23,345,000 | 4,465,891 | 4,745,235 | 1,077,640 | 28,090,235 | 5,543,531 |
| 2028-2032 | 47,480,000 | 11,536,045 | 26,230,787 | 4,123,080 | 73,710,787 | 15,659,125 |
| 2033-2037 | 45,920,000 | 6,500,237 | 20,064,720 | 1,899,987 | 65,984,720 | 8,400,224 |
| 2038-2042 | - | - | 5,354,596 | 1,138,510 | 5,354,596 | 1,138,510 |
| 2043-2047 | - | - | 5,711,812 | 781,293 | 5,711,812 | 781,293 |
| 2048-20582 | - | - | 6,092,860 | 400,246 | 6,092,860 | 400,246 |
| 2053-2057 | - | - | 2,231,861 | 47,767 | 2,231,861 | 47,767 |
| Totals | 200,910,000 | $ 50,163,911 | 85,851,283 | $ 13,685,836 | 286,761,283 | $ 63,849,747 |
| Reconciliation of long-term debt | | | | | | |
| Add deferred bond premium | 11,497,978 | | - | | 11,497,978 | |
| Net long-term debt | $ 212,407,978 | | $ 85,851,283 | | $ 298,259,261 | |

### g. Special Assessment Districts

Special Assessment Districts, including Mello Roos Districts, in various parts of the City have issued debt to finance infrastructure improvements and facilities within their boundaries. The City is the collecting and paying agent for the debt issued by these Districts but has no direct or contingent liability or moral obligation for the payment of this debt. Therefore, this debt is not recorded as long-term debt of the City. The outstanding balance of each of these issues as of June 30, 2022, is as follows:

| | Maturity | Outstanding |
|---|---|---|
| Highland Reserve North Community Facilities District No. 1, Series 2006 | 9/1/2027 | $ 10,175,000 |
| Woodcreek East Community Facilities District No. 1, Series 2006 | 9/1/2027 | 2,395,000 |
| Crocker Ranch Community Facilities District No. 1, Series 2007 | 9/1/2033 | 12,281,000 |
| Stoneridge West Community Facilities District No. 1, Series 2007 | 9/1/2031 | 7,195,000 |
| Stoneridge East Community Facilities District No. 1, Series 2007 | 9/1/2031 | 9,220,000 |
| Stoneridge Parcel 1 Community Facilities District No. 1, Series 2007 | 9/1/2030 | 1,025,000 |
| Diamond Creek Community Facilities District No. 1, Series 2019 | 9/1/2037 | 4,680,000 |
| Roseville Fiddyment Ranch Community Facilities District No. 1, Series 2017 | 9/1/2036 | 40,955,000 |
| Roseville Fiddyment Ranch Community Facilities District No. 5, Series 2017 | 9/1/2047 | 23,540,000 |
| Roseville Fiddyment Ranch Community Facilities District No. 5, Series 2019 | 9/1/2049 | 16,410,000 |
| City of Roseville Fiddyment Ranch Community Facilities District No. 5 Special Tax Bonds Series 2021 | 9/1/2050 | 29,305,000 |
| Fountains Community Facilities District No. 1, Series 2016 | 9/1/2038 | 9,385,000 |
| Longmeadow Parkside Community Facilities District No. 1, Series 2013 | 9/1/2036 | 6,040,000 |
| North Roseville Community Facilities District No. 1 Refunding Bonds, Series 2015 | 9/1/2023 | 2,785,000 |
| Placer Valley Sports Complex and Tourism Marketing District, Series 2017 | 8/5/2037 | 31,063,000 |
| Stone Point Community Facilites District No. 1, Series 2017 | 9/1/2028 | 3,790,000 |
| Stone Point Community Facilities District No. 5, Series 2017 | 9/1/2036 | 4,000,000 |
| SVSP Westpark-Federico Community Facilities District No. 1, Series 2019 | 9/1/2049 | 7,715,000 |
| SVSP Westpark-Federico Community Facilities District No. 1, Series 2021 | 9/1/2049 | 8,130,000 |
| SVSP Westpark-Federico Community Facilities District No. 1, Series 2022 | 9/1/2052 | 9,755,000 |
| Villages at Sierra Vista Community Facilities District No. 1, Series 2019 | 9/1/2049 | 12,435,000 |
| Villages at Sierra Vista Community Facilities District No. 1, Series 2020 | 9/1/2049 | 9,785,000 |
| Villages at Sierra Vista Community Facilities District No. 1, Series 2021 | 9/1/2051 | 10,375,000 |
| Westpark Community Facilities District No. 1, Series 2015 | 9/1/2037 | 59,910,000 |
| Woodcreek West Community Facilities District No. 1 Refunding Bonds, Series 2015 | 9/1/2030 | 8,985,000 |
| Westbrook Community Facilities District No. 1, Series 2014 | 9/1/2044 | 13,780,000 |
| Westbrook Community Facilities District No. 1, Series 2018 | 9/1/2048 | 11,455,000 |
| Westbrook Community Facilities District No. 1, Series 2019 | 9/1/2049 | 13,905,000 |
| HP Campus Oaks Community Facilities District No. 1, Series 2016 | 9/1/2046 | 18,495,000 |
| Creekview Community Facilities District No.1, Series 2020 | 9/1/2050 | 10,905,000 |
| Creekview Community Facilities District No.1, Series 2021 | 9/1/2051 | 12,500,000 |
| Ranch at Sierra Vista Community Facilities District No. 1, Series 2020 | 9/1/2050 | 20,875,000 |
| Ranch at Sierra Vista Community Facilities District No. 1, Series 2021 | 9/1/2051 | 13,290,000 |
| Baseline at Sierra Vista Community Facilities District No. 1, Series 2021 | 9/1/2051 | 6,880,000 |
| | | $ 443,249,000 |

## 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, 2022.

| | 2022 Change in Fair Value | | Fair Value, End of Fiscal Year 2022 | | | |
|---|---|---|---|---|---|---|
| | Classification | Amount | Classification | Amount | Notational | Level |
| **Effective Cash Flow Hedges** | | | | | | |
| **Electric Fund** | | | | | | |
| Pay Fixed SWAP, Natural Gas | Deferred Outflow | $ 6,028,918 | Derivative | $ (4,190,270) | 342,000 MWh | 2 |
| | | | | $ (4,190,270) | | |
| **Roseville Narual Gas Financing Authority** | | | | | | |
| Pay Fixed SWAP, Natural Gas | Deferred Inflow | $ 2,351,199 | Derivative | $ 8,519,154 | 34,513,500 mmBtu | 2 |
| Receive Fixed SWAP, Natural Gas | Deferred Outflow | 13,671,841 | Derivative | 55,935,630 | 76,000-372,000 monthly mmBtu | 2 |
| | | | | $ 64,454,784 | | |

### 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, 2022, 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, 2022 are summarized in the table below:

| Type and Objective | Notational Amount | Effective Date | Maturity Date | Terms | Counterparty | Rating |
|---|---|---|---|---|---|---|
| Forward Contracts, Gas: | | | | | | |
| Hedge Cash Flows on PG&E citygate Gas | 1,982,500 mmBtu | 7/1/2021 | 3/31/2025 | Pay $4.18; Receive NGI PG&E citygate price | BP Energy | A2 |
| Hedge Cash Flows on PG&E citygate Gas | 1,377,500 mmBtu | 8/1/2022 | 9/30/2024 | Pay $5.59; Receive NGI PG&E citygate price | Citigroup Energy | A2 |
| Hedge Cash Flows on PG&E citygate Gas | 837,500mmBtu | 8/1/2022 | 3/31/2024 | Pay $3.55; Receive NGI PG&E citygate price | EDF Trading North America | Baa3 |
| Hedge Cash Flows on PG&E citygate Gas | 685,000 mmBtu | 10/1/2022 | 12/31/2023 | Pay $4.15; Receive NGI PG&E citygate price | J Aron & Company | A2 |
| Hedge Cash Flows on PG&E citygate Gas | 7,387,500 mmBtu | 8/1/2022 | 3/31/2025 | Pay $4.00; Receive NGI PG&E citygate price | Macquarie Energy | A2 |
| Forward Contracts, Power: | | | | | | |
| Hedge Cash Flows on NP15 Power | 54,600 MWh | 4/1/2023 | 6/30/2023 | Average Cost/Unit at $27.00 | Constellation Energy Generation | Baa2 |
| Hedge Cash Flows on NP15 Power | 30,800 MWh | 7/1/2022 | 9/30/2022 | Average Cost/Unit at $53.90 | J Aron & Company | A2 |
| Hedge Cash Flows on NP15 Power | 61,600 MWh | 7/1/2022 | 12/31/2027 | Average Cost/Unit at $39.80 | Macquarie Energy | A2 |
| Commodity Swaps, Gas: | | | | | | |
| Prepayment 20-year supply of Natural Gas | 20,426,500 mmBtu | 1/1/2008 | 12/31/2027 | Pay index minus 0.68; Receive NGI | Merryll Lynch | Aa3 |
| Hedge on Cash Flows on prepayment of 20-year supply of Natural Gas | From 75,000 to 372,000 mmBtu per month | 1/24/2007 | 1/24/2028 | Pay NGI PG&E citygate price; Receive &7.7224 per mmBtu | JPMorgan Chase Bank, NA | Aa2 |

## Note 11: Derivative Instruments (Continued)

### c. Risks of Derivative Instruments

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

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

## Note 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, 2022 of $9,365,602. The City is evaluating the operations of this fund to ensure that service rates are sufficient to cover operations.

The Golf Fund had a deficit fund balance as of June 30, 2022 of $2,462,688. 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, 2022 of $57,513. 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, 2022 of $2,117,829. The City is expecting to eliminate this deficit through future internal service rates.

The Workers' Compensation Fund had deficit net position at June 30, 2022 of $2,171,384. The City is expecting to eliminate this deficit through future internal service rates.

The General Liability Fund had deficit net position at June 30, 2022 of $1,959,624. 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, 2022, are below:

| Fund Balance Classification | General Fund | Capital Projects Fund: Community Facilities District | Non-Major Governmental Funds | Total |
|---|---|---|---|---|
| Nonspendable: | | | | |
| Items not in spendable form: | | | | |
| Prepaids | $ 65,439 | $ - | $ 3,289 | $ 68,728 |
| Notes receivable | 11,271,801 | - | - | 11,271,801 |
| Advances | 4,483,368 | - | - | 4,483,368 |
| Inventories | 269,496 | - | - | 269,496 |
| Subtotal | 16,090,104 | - | 3,289 | 16,093,393 |
| Amounts required to be maintainded intact: | | | | |
| Permanent funds | - | - | 15,356,353 | 15,356,353 |
| Total nonspendable fund balances | 16,090,104 | - | 15,359,642 | 31,449,746 |
| Restriced for: | | | | |
| Community facilities districts | - | 10,337,912 | - | 10,337,912 |
| Landscape and lightening | - | - | 15,288,346 | 15,288,346 |
| Street projects | - | - | 17,022,431 | 17,022,431 |
| Affordable housing | - | - | 13,263,888 | 13,263,888 |
| Technology replacement | - | - | 2,743,236 | 2,743,236 |
| Local access television | - | - | 2,153,549 | 2,153,549 |
| Public safety services and projects | - | - | 314,262 | 314,262 |
| Open space maintenace | - | - | 890,896 | 890,896 |
| Federal grant programs | - | - | 3,183,421 | 3,183,421 |
| Wildlife preservation | - | - | 1,284,516 | 1,284,516 |
| Community development | - | - | 131,546,400 | 131,546,400 |
| Tree propogation | - | - | 1,919,514 | 1,919,514 |
| Aquatics complex maintenance | - | - | 511,507 | 511,507 |
| Other capital projects | - | - | 3,212,164 | 3,212,164 |
| Total restricted fund balances | - | 10,337,912 | 193,334,130 | 203,672,042 |
| Committed to: | | | | |
| Emergency reserve | 16,062,772 | - | - | 16,062,772 |
| Economic Stabilization Reserve | 24,485,914 | - | - | 24,485,914 |
| Total committed fund balances | 40,548,686 | - | - | 40,548,686 |
| Assigned to: | | | | |
| Annual parks and recreation facility maintenance | 2,482,064 | - | - | 2,482,064 |
| Police operations and supplies | 314,791 | - | - | 314,791 |
| Fire operations and supplies | 327,957 | - | - | 327,957 |
| Development services | 505,925 | - | - | 505,925 |
| Public works projects | 311,771 | - | - | 311,771 |
| Housing projects | 364,635 | - | - | 364,635 |
| Various contracts | 1,180,363 | - | - | 1,180,363 |
| Building and general rehabilitation projects | - | - | 4,851,442 | 4,851,442 |
| Total assigned fund balances | 5,487,506 | - | 4,851,442 | 10,338,948 |
| Unassigned: | | | | |
| General Fund | 76,528,041 | - | - | 76,528,041 |
| Other governmental fund deficit residuals | - | - | (2,520,201) | (2,520,201) |
| Total unassigned fund balances | 76,528,041 | - | (2,520,201) | 74,007,840 |
| Total fund balances | $ 138,654,337 | $ 10,337,912 | $ 211,025,013 | $ 360,017,262 |

**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% | 12.250% (Police) & 13.250% (Fire) |
| Required normal employer contribution rates | 24.061% | 24.537% (Police) & 26.504% (Fire) |
| Required employer payment of unfunded liability | $6,862,594 | $ - |

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

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

| | Miscellaneous | Safety |
|---|---|---|
| Inactive employees or beneficiaries currently receiving benefits | 924 | 256 |
| Inactive employees entitled to but not yet receiving benefits | 966 | 83 |
| Active employees | 1041 | 238 |
| Total | 2931 | 577 |

*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, 2022, the employer contributions recognized as a reduction to the net pension liability for the Miscellaneous Rate Plan and Safety Rate Plan were $27,611,475 and $14,708,012, 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, 2021, using an annual actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021. 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, 2020 actuarial valuations were determined using the following actuarial assumptions:

| | |
|---|---|
| Valuation Date | June 30, 2020 |
| Measurement Date | June 30, 2021 |
| Actuarial Cost Method | Entry Age Normal Cost Method |
| Actuarial Assumptions | |
| Discount Rate | 7.15% |
| Inflation | 2.50% |
| Payroll Growth | 2.75% |
| Projected Salary Increase | 3.3% - 14.2% (1) |
| Investment Rate of Return | 7.00% (2) |
| Mortality (3) | Derived using CalPERS' Membership Data for all funds |

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

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

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

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

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

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

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

## 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, 2021 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, 2020 (Measurement Date) | $ 746,608,126 | $ 481,927,863 | $ 264,680,263 |
| Changes for the year: | | | |
| Service cost | 15,491,153 | - | 15,491,153 |
| Interest on total pension liability | 53,007,373 | - | 53,007,373 |
| Differences between expected and actual experience | 4,497,247 | - | 4,497,247 |
| Contribution - employer | - | 27,611,475 | (27,611,475) |
| Contribution - employee | - | 6,977,459 | (6,977,459) |
| Net investment income | - | 110,441,002 | (110,441,002) |
| Benefit payments, including refunds of employee contributions | (34,978,189) | (34,978,189) | - |
| Administrative expenses | - | (481,417) | 481,417 |
| Net changes | 38,017,584 | 109,570,330 | (71,552,746) |
| Balances as of June 30, 2021 (Measurement Date) | $ 784,625,710 | $ 591,498,193 | $ 193,127,517 |

| ***Safety Plan:*** | Increase(Decrease) | | |
|---|---|---|---|
| | **Total Pension Liability (a)** | **Plan Fiduciary Net Position (b)** | **Net Pension Liability (a) - (b) = (c)** |
| Balances as of June 30, 2020 (Measurement Date) | $ 375,824,949 | $ 255,623,558 | $ 120,201,391 |
| Changes for the year: | | | |
| Service cost | 9,468,729 | - | 9,468,729 |
| Interest on total pension liability | 26,769,989 | - | 26,769,989 |
| Differences between expected and actual experience | 2,340,001 | - | 2,340,001 |
| Contribution - employer | - | 14,708,012 | (14,708,012) |
| Contribution - employee | - | 3,080,891 | (3,080,891) |
| Net investment income | - | 58,531,112 | (58,531,112) |
| Benefit payments, including refunds of employee contributions | (16,987,747) | (16,987,747) | - |
| Administrative expenses | - | (255,352) | 255,352 |
| Net changes | 21,590,972 | 59,076,916 | (37,485,944) |
| Balances as of June 30, 2021 (Measurement Date) | 397,415,921 | 314,700,474 | 82,715,447 |
| Total of both miscellaneous and safety plans | $ 1,182,041,631 | $ 906,198,667 | $ 275,842,964 |

**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 | 6.15% | 6.15% | 6.15% |
| Net Pension Liability | $ 298,433,611 | $ 141,637,099 | $ 440,070,710 |
| Current Discount Rate | 7.15% | 7.15% | 7.15% |
| Net Pension Liability | $ 193,127,517 | $ 82,715,447 | $ 275,842,964 |
| 1% Increase | 8.15% | 8.15% | 8.15% |
| Net Pension Liability | $ 105,992,282 | $ 34,907,081 | $ 140,899,363 |

*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, 2022, the City recognized pension expense of $15,931,808 in the Miscellaneous Plan and $10,127,918 in the Safety Plan. At June 30, 2022, 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 | $ 30,336,227 | $ - |
| Changes of assumption | - | 139,158 |
| Difference between expected and actual experience | 8,564,961 | - |
| Net difference between projected and actual earnings on plan investments | - | 55,495,118 |
| Total | $ 38,901,188 | $ 55,634,276 |

| | Safety | |
|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Pension contributions subsequent to measurement date | $ 15,544,511 | $ - |
| Changes of assumption | 2,125,944 | 1,416,614 |
| Difference between expected and actual experience | 4,766,681 | 535,844 |
| Net difference between projected and actual earnings on plan investments | - | 29,235,250 |
| Total | 22,437,136 | 31,187,708 |
| Total Primary Government | $ 61,338,324 | $ 86,821,984 |

**Note 13: Pension Plans (Continued)**

The amount of $30,336,227 in the miscellaneous plan and $15,544,511 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Year ended June 30: | Miscellaneous | Safety | Total primary government |
|---|---|---|---|
| 2023 | $ (9,233,479) | $ (4,972,116) | $ (14,205,595) |
| 2024 | (10,375,961) | (5,913,456) | (16,289,417) |
| 2025 | (12,247,688) | (6,096,223) | (18,343,911) |
| 2026 | (15,212,187) | (7,403,289) | (22,615,476) |
| 2027 | - | 90,001 | 90,001 |
| | $ (47,069,315) | $ (24,295,083) | $ (71,364,398) |

**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 | 852 |
| Inactive employees or beneficiaries currently receiving benefits | 79 |
| Inactive employees entitled to, but not yet receiving benefits | 1,389 |
| Total | 2,320 |

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, 2022, the City contributed $15,400,470 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, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020.

*Actuarial Assumptions* – The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Valuation Date | June 30, 2021 |
| Measurement Date | June 30, 2022 |
| Contribution Policy | Pre-Funded with pay-go plus a percent of pay which varies by employee group |
| Discount Rate | 5.75% |
| Expected Long-Term Rate of Return | Same as discount rate - expected City contributions projected to keep sufficient plan assets to pay all benefits from trust |
| General Inflation | 2.50% |
| Mortality, Retirement, Disability, Termination | CalPERS 1997-2015 Experience Study |
| Mortality Improvement | Mortality projected fully generational with Scale MP-2019 |
| Salary Increases | Aggregate 2.75%<br>Merit - CalPERS 1997-2015 Experience Study |
| Medical Trend | Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076<br>Medicare - 6.5% for 2020, decreasing to an ultimate rate of 4.0% in 2076 |
| Healthcare Participation | Tier 1: 100%<br>Tier 2 & 3 RFF: 80% at 50% of cap to 100% at 100% of cap<br>Tier 3 Non-RFF & Tier 4: 60% |

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

| Asset Class Component | Target Allocation | Expected Real Rate of Return |
|---|---|---|
| Equities | 60% | 4.65% |
| Fixed Income | 40% | 0.78% |
| | 100% | |
| Assumed long-term rate of inflation | | 2.50% |
| 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 6.00 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Changes In Net OPEB Liability**

| | Total OPEB Liability | Fiduciary Net Position | Net OPEB Liability |
|---|---|---|---|
| Balances as of June 30, 2021 (Measurement Date) | $ 242,704,968 | $ 143,077,125 | $ 99,627,843 |
| Service cost | 5,759,626 | - | 5,759,626 |
| Interest on total pension liability | 14,588,405 | - | 14,588,405 |
| Differences between expected and actual experience | (21,544,252) | - | (21,544,252) |
| Changes in assumptions | (17,673,776) | - | (17,673,776) |
| Contribution - employer* | | 15,400,470 | (15,400,470) |
| Net investment income | - | (18,288,504) | 18,288,504 |
| Benefit payments | (10,649,042) | (10,649,042) | - |
| Administrative expenses | - | (75,789) | 75,789 |
| Net changes | (29,519,039) | (13,612,865) | (15,906,174) |
| Balances as of June 30, 2022 (Measurement Date) | $ 213,185,929 | $ 129,464,260 | $ 83,721,669 |

* Contributions to the trust of $4,751,428 plus $8,743,042 cash benefit payments and $1,906,000 implied subsidy benefit payments by the City.

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

| | Discount Rate - 1% (4.75%) | Current Discount Rate (5.75%) | Discount Rate +1% (6.75%) |
|---|---|---|---|
| Net OPEB Liability | $ 114,018,230 | $ 83,721,669 | $ 59,194,428 |

*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 Rate (6.5% decreasing to 3.75%) | 1% Increasing (7.5% decreasing to 4.75%) |
|---|---|---|---|
| Net OPEB Liability | $ 61,178,212 | $ 83,721,669 | $ 108,284,476 |

*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, 2022, the City recognized OPEB expense of $2,459,980. At June 30, 2022, 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 | $ - | $ 37,569,297 |
| Change of assumptions | 8,649,641 | 18,761,480 |
| Net difference between projected and actual earnings on pension plan investments | 8,769,191 | - |
| Total | $ 17,418,832 | $ 56,330,777 |

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

| Year ended June 30: | Deferred Outflows/ (Inflows) of Resources |
|---|---|
| 2022 | $ (8,999,032) |
| 2023 | (8,103,032) |
| 2024 | (6,059,033) |
| 2025 | (1,767,544) |
| 2026 | (5,936,208) |
| Thereafter | (8,047,096) |
| | $ (38,911,945) |

## 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, 2022, the Plan membership consisted of the following:

| | Number of Covered Participants |
|---|---|
| Active | 1,389 |
| Inactive employees or beneficiaries currently receiving benefits | 852 |
| Inactive employees entitled to, but not yet receiving benefits | 79 |
| Total | 2,320 |

*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, 2022, the City made contributions of $4,751,428 plus $8,743,042 cash benefit payments and $1,906,000 implied subsidy benefit payments by the City. Plan members receiving benefits contributed $0.

**Investments Authorized for the Other Post-Employment Benefits Trust Fund**

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

| Asset Class Component | Target Allocation | Expected Real Rate of Return |
|---|---|---|
| Equities | 60% | 4.65% |
| Fixed Income | 40% | 0.78% |
| | 100% | |
| Assumed long-term rate of inflation | | 2.50% |
| Expected Long-Term Net Rate of Return, Rounded | | 5.75% |

*Rate of return* – For the year ended June 30, 2022, the annual money-weighted rate of return on investments, net of investment expense, was 6.00 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, 2022, were as follows:

| | |
|---|---|
| Total OPEB Liability | $ 213,185,928 |
| Plan Fiduciary Net Position | 129,464,259 |
| City's Net OPEB Liability | $ 83,721,669 |
| | |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 60.73% |

*Actuarial assumptions* – The total OPEB liability was determined by an actuarial valuations as of June 30, 2020, using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Valuation Date | June 30, 2021 |
| Measurement Date | June 30, 2022 |
| Contribution Policy | Pre-Funded with pay-go plus a percent of pay which varies by employee group |
| Discount Rate | 5.75% |
| Expected Long-Term Rate of Return | Same as discount rate - expected City contributions projected to keep sufficient plan assets to pay all benefits from trust |
| General Inflation | 2.50% per annum |
| Mortality, Retirement, Disability, Termination | CalPERS 1997-2015 Experience Study |
| Mortality Improvement | Mortality projected fully generational with Scale MP-2021 |
| Salary Increases | Aggregate 2.75%<br>Merit - CalPERS 1997-2015 Experience Study |
| Medical Trend | Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076<br>Medicare - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076 |
| Healthcare Participation | Tier 1: 100%<br>Tier 2 & 3 RFF: 80% at 50% of cap to 100% at 100% of cap<br>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, 2022 (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 (5.00 percent) or 1-percentage-point higher (7.00 percent) than the current discount rate:

| | Discount Rate - 1% (4.75%) | Current Discount Rate (5.75%) | Discount Rate +1% (6.75%) |
|---|---|---|---|
| Net OPEB Liability | $ 114,018,230 | $ 83,721,669 | $ 59,194,428 |

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

| | 1% Decreasing (5.5% decreasing to 2.75%) | Current Rate (6.5% decreasing to 3.75%) | 1% Increasing (7.5% decreasing to 4.75%) |
|---|---|---|---|
| Net OPEB Liability | $ 61,178,212 | $ 83,721,669 | $ 108,284,476 |

**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.

**Note 16: Risk Management (Continued)**

**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 $2,144,899.

**Property Coverage**

CJPRMA has purchased commercial insurance against property damage, boiler and machinery claims. The City has a SIR of $25,000 per claim up to a $400,000,000 limit. The City's premium for coverage is $953,994.

**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 $1,027,246.

**Fiduciary Coverage**

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

**Workers' Compensation**

The City is also a member of the Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX), which covers workers' compensation claims up to $5,000,000 and has excess coverage through CSAC-EIA up to the statutory limit. The City has a SIR of $500,000 per claim. The total premium charged to the City was $1,067,933.

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:

| | 2022 | 2021 |
|---|---|---|
| Claims liability, beginning of year | $ 8,701,081 | $ 8,094,420 |
| Current year claims | 4,828,000 | 3,402,000 |
| Change in prior year claims | 852,404 | (90,266) |
| Claims paid, current year claims | (1,038,301) | (590,188) |
| Claims paid, prior year claims | (3,122,199) | (2,114,885) |
| Claims liability, end of year | $ 10,220,985 | $ 8,701,081 |
| Current claims liabilities | $ 2,964,086 | $ 2,175,270 |

**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:

| | 2022 | 2021 |
|---|---|---|
| Claims liability, beginning of year | $ 1,879,790 | $ 1,728,514 |
| Current year claims | 1,302,000 | 1,124,000 |
| Change in prior year claims | 79,094 | 273,935 |
| Claims paid, current year claims | (140,229) | (193,098) |
| Claims paid, prior year claims | (233,269) | (1,053,561) |
| Claims liability, end of year | $ 2,887,386 | $ 1,879,790 |
| Current claims liabilities | $ 1,068,333 | $ 601,533 |

**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, 2022, the City incurred expenses totaling $3,338,354 for purchased power, regulatory and legislature assessments, association dues and prepaid assets paid to 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, 2022 |
|---|---|
| General operating reserve (including advances) | $ 4,017,291 |
| Associated member services (including advances) | 83,731 |
| Undivided equity interest, at cost, in certain NCPA power projects: | |
| Geothermal projects | 1,254,280 |
| Calveras hydroelectric project | 375,254 |
| Combustion turbine project no. 2 | 306,572 |
| | $ 6,037,128 |

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

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

**b. Projects**

*Geothermal Projects*

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

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

**Note 17: Northern California Power Agency (NCPA) (Continued)**

Number 2. In 2012, NCPA issued $12,910,000 in bonds for Plant Number 1 turbine upgrades. The City is obligated to pay its contractual share of 7.883 percent of the operating costs and debt service until it is fully satisfied, regardless of resulting cost or availability of energy. At June 30, 2022, the book value of this Project's plant, equipment and other assets was $142,174,192 while its long-term debt totaled $10,815,000 and other liabilities totaled $115,453,351. The City's share of the Project's long-term debt amounted to $852,546 at that date.

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

*Calaveras Hydroelectric Project*

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

Revenue Bonds. The City's share of the 2018 bonds is 4.586%. In April 2019, NCPA refunded a portion of the outstanding Revenue Bonds with the $39,250,000 2019 Hydroelectric Project Number One Revenue Bonds. At June 30, 2022, the book value of this Project's plant, equipment and other assets was $266,160,000 while its long-term debt totaled $228,492,698 and other liabilities totaled $34,540,185. The City's share of the Project's long-term debt amounted to $23,561,355 at that date.

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

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

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

At June 30, 2022, the book value of this Project's plant, equipment and other assets was $18,183,000, while its long-term debt totaled $14,702,877 and other liabilities totaled $2,640,200. The City's share of the Project's long-term debt amounted to $5,366,550 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, 2022, the City paid $15,659,744 to SPWA based on connection fees collected during the fiscal year.

The City records its share of income and expenses from SPWA in the Wastewater Enterprise Fund and these changes are reflected in the Statement of Revenues, Expenses and Changes in Fund Net Position. During the fiscal year, the City changed the method for recording its investment in SPWA reserves to record a net investment, which captures the City's portion of cash, investments, long term debt and other related items. The City's net investment in SPWA Reserves at June 30, 2022, was a liability of $14,674,266, which includes the City's rate stabilization fund balance of $67,285,326.

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 that the City perform certain maintenance and monitoring functions at the Roseville sanitary landfill site, which is closed, through the year 2024. Accordingly, the City has recorded a liability and expense in the Solid Waste Enterprise Fund for the estimated post closure care cost. The recorded amount is based on applicable state and local laws and regulations concerning closure and post closure care. If additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may result in increased charges to future landfill users or the usage of future tax revenues. During fiscal year 2022, the changes of landfill closure liabilities were as follows:

| | |
|---|---|
| Beginning Balance | $ 784,378 |
| Deductions | (200,307) |
| Ending Balance | $ 584,071 |

## 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 16. The City's estimated share of such debt outstanding at June 30, 2022, was $29,780,451. 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 $400,000 annually through 2039. The City's estimated share of debt outstanding at June 30, 2022, was $3,829,338.

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

**b. Federal and State Grant Programs**

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

**c. Litigation**

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

**d. Encumbrances**

The City uses an encumbrance system as an extension of normal budgetary accounting for governmental funds. Under this system, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations. Encumbrances outstanding at year-end are recorded as restricted, committed or assigned fund balance, depending on the classification of the resources to be used to liquidate the encumbrance, since they do not constitute expenditures or liabilities. Outstanding encumbrances at year-end may be re-appropriated for the following year. Unencumbered and unexpended appropriations lapse at year-end. Encumbrances outstanding as of June 30, 2022, by individual major funds and non-major funds in total were as follows:

| | |
|---|---|
| Major Governmental Funds: | |
| General Fund | $ 5,487,506 |
| Non-Major Governmental Funds | 11,997,005 |
| Total Encumbrances | $ 17,484,511 |

## Note 20: Commitments and Contingent Liabilities (Continued)

### e. Other Commitments

The City had the following outstanding significant commitments at June 30, 2022:

| Projects | In Millions |
|---|---|
| Natural Gas Forward Obligations | $ 69.7 |
| Roseville Energy Park Long Term Service Agreement | 32.5 |
| Renewable Power Purchase Obligations | 25.8 |
| Washington Blvd All American Roundabout | 5.3 |
| Net Power Purchase Contracts | 4.2 |
| SCCP South Placer County Express Bus Service | 4.7 |
| Arterial Resurfacing Project | 4.4 |

## 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.

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

As of June 30, 2022, the book value of prepaid gas under this agreement amounted to $89,766,234.

## Note 21: Gas Supply Acquisitions and Resale

### b. Funding Agreement

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

There were no advances outstanding as of June 30, 2022.

### c. Supply Agreement

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

### d. Commodity Swap Agreement

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

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

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

## Note 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.

**Note 22: Redevelopment Agency Dissolution and Successor Agency Activities (Continued)**

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

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

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

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

**b. Cash and Investments**

Cash and investments of the Successor Agency as of June 30, 2022, are included in the pooled cash and investments discussed in Note 2.

**c. Notes Receivable**

The Successor Agency assumed the non-housing loans receivable of the Redevelopment Agency as of February 1, 2012. The Redevelopment Agency engaged in programs designed to encourage construction of or improvement to low-to-moderate income housing. Under these programs, grants or loans were provided under favorable terms to homeowners, developers or others who agreed to expend these funds in accordance with the Agency's terms. There was no balance in the notes receivable as of June 30, 2022.

The State Controller's Office, but not the State Department of Finance, has denied that this loan agreement is an enforceable obligation of the Successor Agency. The City continues to contend that the loan agreement was lawfully entered into at the time of its execution and therefore transactions executed with the Corporation prior to the dissolution were not reversed in the current fiscal year and remain as payable from the Corporation as of June 30, 2022.

**d. Capital Assets**

The Successor Agency assumed the capital assets of the Redevelopment Agency as of February 1, 2012. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair value on the date contributed. The Successor Agency's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding two years. The Successor Agency did not hold any capital assets as of June 30, 2022.

**Note 22: Redevelopment Agency Dissolution and Successor Agency Activities (Continued)**

**e. Long-Term Obligations**

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

| Tax Allocation Bonds: | Balance June 30, 2021 | Reductions | Balance June 30, 2022 | Current Portion |
|---|---|---|---|---|
| 2014 Redevelopment Project Taxable Tax Allocation | | | | |
| 2.00% - 5.00%, due 9/1/33 | $ 7,970,000 | $ 525,000 | $ 7,445,000 | $ 560,000 |
| Add: bond premium | 372,125 | 28,625 | 343,500 | - |
| 2016-T Redevelopment Project Taxable Tax Allocation | | | | |
| 1.02% - 4.066%, due 9/1/40 | 19,960,000 | 415,000 | 19,545,000 | 415,000 |
| Total Tax Allocation Bonds | 28,302,125 | 968,625 | 27,333,500 | 975,000 |
| Loans from the City | 15,610,127 | 1,626,353 | 13,983,774 | 237,132 |
| Total | $ 43,912,252 | $ 2,594,978 | $ 41,317,274 | $ 1,212,132 |

**i. Debt Service Requirements**

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

| For the Year Ending June 30, | Principal | Interest |
|---|---|---|
| 2023 | $ 975,000 | $ 973,811 |
| 2024 | 1,000,000 | 947,729 |
| 2025 | 1,025,000 | 914,176 |
| 2026-2030 | 5,790,000 | 3,980,639 |
| 2031-2035 | 7,185,000 | 2,875,253 |
| 2036-2040 | 8,995,000 | 1,342,713 |
| 2041 | 2,020,000 | 41,067 |
| Total | $ 26,990,000 | $ 11,075,388 |

**ii. 2014 Roseville Redevelopment Project Tax Allocation Refunding Bonds**

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

**iii. 2016-T Roseville Redevelopment Project Tax Allocation Bonds**

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

**Note 22: Redevelopment Agency Dissolution and Successor Agency Activities (Continued)**

**iv. Loans from the City**

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

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

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

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, 2022 is $13,983,774.

**Note 23: Prior Period Adjustments**

The beginning net position of the South Placer Wastewater Authority custodial fund has been restated by $2,526,573 to recognize development impact fee revenue collected in prior years that should have been transferred from the City's Wastewater Fund to the SPWA.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**GENERAL FUND**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Taxes | $ 145,583,640 | $ 146,468,393 | $ 171,452,694 | $ 24,984,301 |
| Licenses, permits and fees | 3,405,193 | 3,659,029 | 5,035,341 | 1,376,312 |
| Subventions and grants | 542,035 | 2,632,411 | 3,655,923 | 1,023,512 |
| Charges for services | 18,066,131 | 18,162,131 | 20,033,852 | 1,871,721 |
| Use of money and property | 2,030,875 | 2,030,875 | (5,663,154) | (7,694,029) |
| Fines, forfeitures and penalties | 90,250 | 90,250 | 271,999 | 181,749 |
| Contributions from developers and others | 450,000 | 578,015 | 585,945 | 7,930 |
| Miscellaneous revenues | 1,264,599 | 1,318,453 | 2,852,726 | 1,534,273 |
| **Total Revenues** | **171,432,723** | **174,939,557** | **198,225,326** | **23,285,769** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government: | | | | |
| City council | 95,220 | 88,554 | 46,321 | 42,233 |
| City manager | 1,554,145 | 1,538,876 | 1,357,247 | 181,629 |
| Public affairs / communications | 718,273 | 712,131 | 673,215 | 38,916 |
| City attorney | 2,239,416 | 2,243,630 | 1,993,630 | 250,000 |
| City Clerk | 1,446,792 | 1,437,304 | 1,350,333 | 86,971 |
| Finance | 4,065,256 | 4,021,307 | 3,465,291 | 556,016 |
| Human resources | 1,781,306 | 1,744,805 | 1,442,586 | 302,219 |
| Retiree medical benefits | 5,410,135 | 5,410,135 | 5,455,370 | (45,235) |
| Other expenditures | 10,056,136 | 7,539,558 | 7,633,855 | (94,297) |
| Public Safety: | | | | |
| Police | 48,967,827 | 51,212,747 | 51,057,959 | 154,788 |
| Fire | 37,628,399 | 42,866,191 | 42,848,069 | 18,122 |
| Economic Development | 827,303 | 868,793 | 838,793 | 30,000 |
| Parks, Recreation, and Libraries | 22,383,100 | 22,566,767 | 21,445,079 | 1,121,688 |
| Library | 5,110,947 | 5,946,129 | 5,540,892 | 405,237 |
| Public Works | 8,656,702 | 8,648,510 | 8,355,246 | 293,264 |
| Development services | 16,344,568 | 24,818,116 | 19,736,702 | 5,081,414 |
| Annexation payments | 8,850,000 | 8,850,000 | 9,257,913 | (407,913) |
| Capital outlay | 13,531,312 | 20,340,682 | 3,851,883 | 16,488,799 |
| Debt service: | | | | |
| Principal | - | - | 38,790 | (38,790) |
| Interest and fiscal charges | 4,924 | 4,924 | 12,437 | (7,513) |
| **Total Expenditures** | **189,671,761** | **210,859,159** | **186,401,611** | **24,457,548** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | **(18,239,038)** | **(35,919,602)** | **11,823,715** | **47,743,317** |
| **Other Financing Sources (Uses)** | | | | |
| Transfers in | 19,007,362 | 18,464,789 | 16,494,995 | 1,969,794 |
| Transfers (out) | (7,616,614) | (9,771,653) | (8,714,100) | (1,057,553) |
| Gain/(loss) from sale of capital assets | - | - | 192,683 | 192,683 |
| Proceeds from leases | - | - | 208,245 | 208,245 |
| **Total Other Financing Sources (Uses)** | **11,390,748** | **8,693,136** | **8,181,823** | **1,313,169** |
| **Net Change in Fund Balance** | **$ (6,848,290)** | **$ (27,226,466)** | **20,005,538** | **$ 46,430,148** |
| **Fund Balance, July 1** | | | **118,648,799** | |
| **Fund Balance, June 30** | | | **$ 138,654,337** | |

**CITY OF ROSEVILLE**

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

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

**Notes to Schedule:**

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after 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 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.

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

| 2017 | | 2018 | | 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% |

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**CITY OF ROSEVILLE**

**SCHEDULE OF CONTRIBUTIONS - PENSIONS**
**LAST TEN YEARS****

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

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

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

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

| | |
|---|---|
| Asset valuation method | Market Value |
| Inflation | 2.50% |
| Salary increases | Varies by Entry Age and Service |
| Payroll growth | 2.75% |
| Investment rate of return | 7.00%, net of pension plan investment expenses, including inflation. |
| Retirement age | All other actuarial assumptions used in the June 30, 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 seven 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% |

**CITY OF ROSEVILLE**

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

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|
| Measurement Date | June 30, 2018 | June 30, 2019 | June 30, 2020 | June 30, 2020 | June 30, 2022 |
| **Total OPEB Liability** | | | | | |
| Service cost | $ 6,665,000 | $ 6,021,000 | $ 5,701,000 | $ 5,414,588 | $ 5,759,626 |
| Interest on the total OPEB liability | 15,256,000 | 14,291,000 | 14,961,000 | 14,125,116 | 14,588,405 |
| Differences between expected and actual experiences | (29,958,000) | - | (17,999,000) | - | (21,544,252) |
| Changes in assumptions | 11,123,000 | - | (5,591,000) | 7,744,727 | (17,673,776) |
| Benefit payments, including refunds of employee contributions | (8,449,000) | (8,550,000) | (9,988,000) | (10,333,464) | (10,649,042) |
| **Net change in total OPEB liability** | **(5,363,000)** | **11,762,000** | **(12,916,000)** | **16,950,967** | **(29,519,039)** |
| **Total OPEB liability - beginning** | **232,271,000** | **226,908,000** | **238,670,000** | **225,754,000** | **242,704,967** |
| **Total OPEB liability - ending (a)** | **226,908,000** | **238,670,000** | **225,754,000** | **242,704,967** | **213,185,928** |
| **Plan Fiduciary Net Position** | | | | | |
| Contributions - employer | 14,213,477 | 15,342,178 | 16,425,867 | 15,353,152 | 15,400,470 |
| Miscellaneous revenue | - | 69,429 | - | - | - |
| Net investment income | 5,902,312 | 7,122,750 | 5,318,871 | 28,457,423 | (18,288,503) |
| Benefit payments | (8,449,000) | (8,550,000) | (9,988,000) | (10,333,464) | (10,649,042) |
| Administrative expenses | (210,775) | (144,591) | (34,934) | (81,197) | (75,790) |
| **Net change in plan fiduciary net position** | **11,456,014** | **13,839,766** | **11,721,804** | **33,395,914** | **(13,612,865)** |
| **Plan fiduciary net position - beginning** | **72,663,626** | **84,119,640** | **97,959,406** | **109,681,210** | **143,077,124** |
| **Plan fiduciary net position - ending (b)** | **84,119,640** | **97,959,406** | **109,681,210** | **143,077,124** | **129,464,259** |
| **Net OPEB Liability/(Assets) - ending (a) - (b)** | **$ 142,788,360** | **$ 140,710,594** | **$ 116,072,790** | **$ 99,627,843** | **$ 83,721,669** |
| **Plan fiduciary net position as a percentage of the total OPEB liability** | 37.07% | 41.04% | 48.58% | 58.95% | 60.73% |
| **Covered-employee payroll** | $ 106,770,729 | $ 108,508,739 | $ 107,995,767 | $ 115,547,480 | $ 128,628,850 |
| **Net OPEB liability as a percentage of covered-employee payroll** | 133.73% | 129.68% | 107.48% | 86.22% | 65.09% |

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

**CITY OF ROSEVILLE**

**SCHEDULE OF CONTRIBUTIONS – OPEB**
**LAST TEN YEARS****

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|
| Valuation Date | June 30, 2017 | June 30, 2017 | June 30, 2019 | June 30, 2019 | June 30, 2022 |
| Actuarially Determined Contribution | $ 15,132,000 | $ 15,342,000 | $ 13,739,000 | $ 14,026,000 | $ 10,687,000 |
| Contribution in Relation to the Actuarially Determined Contributions | (14,213,000) | (15,226,000) | (16,485,000) | (15,353,152) | (15,400,470) |
| Contribution Deficiency (Excess) | $ 919,000 | $ 116,000 | $ (2,746,000) | $ (1,327,152) | $ (4,713,470) |
| Covered-employee payroll | $ 106,770,729 | $ 108,508,739 | $ 107,995,767 | $ 115,547,480 | $ 128,628,850 |
| Contributions as a percentage of covered-employee payroll | 13.31% | 14.03% | 15.26% | 13.29% | 11.97% |

****** 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, 2021 |
| 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 |

## 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 $29,283,349 in fiscal year 2023. 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 |
| 2018 | 72 | 70 | $ 3,491,657 | $ 5,154,352 |
| 2019 | 74 | 69 | 3,136,162 | 12,387,602 |
| 2020 | 70 | 66 | 5,265,978 | 10,948,940 |
| 2021 | 69 | 66 | 20,696,490 | 6,033,245 |
| 2022 | 66 | 63 | 18,035,155 | 13,658,427 |

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 most recent study, completed subsequent to June 30, 2022, measured over 7,000 segments of roads and found average PQIs of 74 for arterial/collector roads and 73 for residential roads. The City expended $13,658,427 for street preservation in fiscal year 2022.

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## Note 1: Budgeting Procedures

The City follows these procedures in establishing the budgetary data:

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

For fiscal year 2021-22, budgets have not been adopted for the following fund:

a. Roseville Community Development Corporation Fund

## Note 2: Adjustments to GAAP Basis from Budgetary Basis

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

## Note 3: Encumbrances

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

## Note 4: Expenditures Exceed Appropriations

| General Fund | | |
|---|---|---|
| Annexation payments | $ | 407,913 |
| Retiree medical benefits | | 45,235 |
| Other expenditures | | 94,297 |
| Interest and fiscal charges | | 7,513 |

## NON-MAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Capital Projects Funds**

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

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

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

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

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

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

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

**Debt Service Fund**

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

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

**Permanent Fund**

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

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

**CITY OF ROSEVILLE**

**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2022**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Landscape and Lighting Districts and Services District | State Gasoline Tax | Traffic Safety | Trench Cut Recovery Fund |
| **Assets:** | | | | |
| Cash and investments | $ 15,126,571 | $ 8,593,848 | $ 713,391 | $ 151,974 |
| Receivables- due from other government agencies | 689,473 | 6,015,154 | 26,086 | 579 |
| Notes and loans | - | - | - | - |
| Prepaids | - | - | - | - |
| Developer permit fees receivable | - | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| Restricted assets: | | | | |
| Cash and investments | - | - | - | - |
| **Total Assets** | **$ 15,816,044** | **$ 14,609,002** | **$ 739,477** | **$ 152,553** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | | | | |
| **Liabilities:** | | | | |
| Accounts payable | $ 510,450 | $ 236,561 | $ 2,915 | $ - |
| Accrued liabilities | - | 20,941 | - | - |
| Unearned revenues | 17,248 | - | - | - |
| Deposits payable | - | - | - | - |
| Due to other government agencies | - | - | - | - |
| Due to other funds | - | - | - | - |
| Advances from other funds | - | - | - | - |
| **Total Liabilities** | **527,698** | **257,502** | **2,915** | **-** |
| **Deferred inflows of resources:** | | | | |
| Unavailable revenues | - | - | - | - |
| **Total Deferred Inflows of Resources** | **-** | **-** | **-** | **-** |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 15,288,346 | 14,351,500 | 736,562 | 152,553 |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| **Total Fund Balances (Deficits)** | **15,288,346** | **14,351,500** | **736,562** | **152,553** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 15,816,044** | **$ 14,609,002** | **$ 739,477** | **$ 152,553** |

**CITY OF ROSEVILLE**

**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2022** **(CONTINUED)**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | **Technology Replacement** | **Open Space** | **Tree Propagation** | **Grants** |
| **Assets:** | | | | |
| Cash and investments | $ 2,745,231 | $ 910,439 | $ 1,908,770 | $ 20,748,286 |
| Receivables- due from other government agencies | 7,115 | 1,872 | 12,539 | 1,668,221 |
| Notes and loans | - | - | - | 11,509,454 |
| Prepaids | - | - | - | 3,289 |
| Developer permit fees receivable | - | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| Restricted assets: | | | | |
| Cash and investments | - | - | - | - |
| **Total Assets** | **$ 2,752,346** | **$ 912,311** | **$ 1,921,309** | **$ 33,929,250** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | | | | |
| **Liabilities:** | | | | |
| Accounts payable | $ 9,110 | $ 21,415 | $ 1,795 | $ 91,463 |
| Accrued liabilities | - | - | - | - |
| Unearned revenues | - | - | - | 17,644,859 |
| Deposits payable | - | - | - | - |
| Due to other government agencies | - | - | - | - |
| Due to other funds | - | - | - | - |
| Advances from other funds | - | - | - | - |
| **Total Liabilities** | **9,110** | **21,415** | **1,795** | **17,736,322** |
| **Deferred inflows of resources:** | | | | |
| Unavailable revenues | - | - | - | 13,006,218 |
| **Total Deferred Inflows of Resources** | **-** | **-** | **-** | **13,006,218** |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | 3,289 |
| Restricted | 2,743,236 | 890,896 | 1,919,514 | 3,183,421 |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| **Total Fund Balances (Deficits)** | **2,743,236** | **890,896** | **1,919,514** | **3,186,710** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 2,752,346** | **$ 912,311** | **$ 1,921,309** | **$ 33,929,250** |

**CITY OF ROSEVILLE**

**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2022**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Housing Authority Housing Choice Voucher | Affordable Housing | Low/Mod Income Housing Asset | Cable TV Peg |
| **Assets:** | | | | |
| Cash and investments | $ 243,306 | $ 6,427,476 | $ 2,435,100 | $ 2,054,113 |
| Receivables- due from other government agencies | 151,017 | 654,880 | 1,636,759 | 99,480 |
| Notes and loans | - | 18,376,097 | 14,040,175 | - |
| Prepaids | - | - | - | - |
| Developer permit fees receivable | - | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | 480,311 | - | - | - |
| Restricted assets: | | | | |
| Cash and investments | 88,786 | - | - | - |
| **Total Assets** | **$ 963,420** | **$ 25,458,453** | **$ 18,112,034** | **$ 2,153,593** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | | | | |
| **Liabilities:** | | | | |
| Accounts payable | $ 3,585 | $ 66 | $ 25 | $ 44 |
| Accrued liabilities | 18,167 | 15,429 | - | - |
| Unearned revenues | - | - | - | - |
| Deposits payable | 88,786 | - | - | - |
| Due to other government agencies | - | - | - | - |
| Due to other funds | - | - | - | - |
| Advances from other funds | - | - | - | - |
| **Total Liabilities** | **110,538** | **15,495** | **25** | **44** |
| **Deferred inflows of resources:** | | | | |
| Unavailable revenues | 139,117 | 19,007,520 | 11,997,324 | - |
| **Total Deferred Inflows of Resources** | **139,117** | **19,007,520** | **11,997,324** | **-** |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 713,765 | 6,435,438 | 6,114,685 | 2,153,549 |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| **Total Fund Balances (Deficits)** | **713,765** | **6,435,438** | **6,114,685** | **2,153,549** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 963,420** | **$ 25,458,453** | **$ 18,112,034** | **$ 2,153,593** |

**CITY OF ROSEVILLE**

**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2022** **(CONTINUED)**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Police Evidence | Roseville Community Development Corporation | Golf | Roseville Aquatics Complex Maintenance |
| **Assets:** | | | | |
| Cash and investments | $ 315,915 | $ - | $ 1,049,896 | $ 541,602 |
| Receivables- due from other government agencies | 922 | - | 858,230 | 1,233 |
| Notes and loans | - | - | - | - |
| Prepaids | - | - | - | - |
| Developer permit fees receivable | - | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| Restricted assets: | | | | |
| Cash and investments | - | - | - | - |
| **Total Assets** | **$ 316,837** | **$ -** | **$ 1,908,126** | **$ 542,835** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | | | | |
| **Liabilities:** | | | | |
| Accounts payable | $ 2,575 | $ - | $ 158,628 | $ - |
| Accrued liabilities | - | - | 2,351,186 | - |
| Unearned revenues | - | - | - | - |
| Deposits payable | - | - | - | - |
| Due to other government agencies | - | - | - | - |
| Due to other funds | - | - | 127,000 | 31,328 |
| Advances from other funds | - | - | 1,734,000 | - |
| **Total Liabilities** | **2,575** | **-** | **4,370,814** | **31,328** |
| **Deferred inflows of resources:** | | | | |
| Unavailable revenues | - | - | - | - |
| **Total Deferred Inflows of Resources** | **-** | **-** | **-** | **-** |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 314,262 | - | - | 511,507 |
| Assigned | - | - | - | - |
| Unassigned | - | - | (2,462,688) | - |
| **Total Fund Balances (Deficits)** | **314,262** | **-** | **(2,462,688)** | **511,507** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 316,837** | **$ -** | **$ 1,908,126** | **$ 542,835** |

**CITY OF ROSEVILLE**

**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2022**

| | Capital Projects Funds | | | |
|---|---|---|---|---|
| | **Development Impact** | **Traffic Mitigation** | **Al Johnson Wildlife Area** | **Roadway** |
| **Assets:** | | | | |
| Cash and investments | $ 93,595,578 | $ 39,026,199 | $ 1,249,262 | $ 1,388,330 |
| Receivables- due from other government agencies | 4,801,229 | 111,987 | 35,254 | 398,445 |
| Notes and loans | 181,455 | 361 | - | - |
| Prepaids | - | - | - | - |
| Developer permit fees receivable | 5,689,957 | 2,626,339 | - | - |
| Due from other governments | - | 5,300,639 | - | - |
| Due from other funds | - | - | - | - |
| Restricted assets: | | | | |
| Cash and investments | - | - | - | - |
| **Total Assets** | **$ 104,268,219** | **$ 47,065,525** | **$ 1,284,516** | **$ 1,786,775** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | | | | |
| **Liabilities:** | | | | |
| Accounts payable | $ 1,546,957 | $ 711,532 | $ - | $ 4,959 |
| Accrued liabilities | 53,657 | - | - | - |
| Unearned revenues | - | - | - | - |
| Deposits payable | 10,000 | - | - | - |
| Due to other government agencies | - | - | - | - |
| Due to other funds | 1,555,260 | - | - | - |
| Advances from other funds | 6,473,545 | - | - | - |
| **Total Liabilities** | **9,639,419** | **711,532** | **-** | **4,959** |
| **Deferred inflows of resources:** | | | | |
| Unavailable revenues | 4,135,754 | 5,300,639 | - | - |
| **Total Deferred Inflows of Resources** | **4,135,754** | **5,300,639** | **-** | **-** |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | 90,493,046 | 41,053,354 | 1,284,516 | 1,781,816 |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| **Total Fund Balances (Deficits)** | **90,493,046** | **41,053,354** | **1,284,516** | **1,781,816** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 104,268,219** | **$ 47,065,525** | **$ 1,284,516** | **$ 1,786,775** |

**CITY OF ROSEVILLE**

**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2022** **(CONTINUED)**

| | Capital Projects Funds | | Debt Service Fund | Permanent Fund |
|---|---|---|---|---|
| | General Fund Capital Projects | RFA Capital Projects | Roseville Finance Authority | Citizen Benefit |
| **Assets:** | | | | |
| Cash and investments | $ 5,457,948 | $ 3,197,142 | $ 390 | $ 15,314,729 |
| Receivables- due from other government agencies | 44,486 | 71,063 | 8,667 | 49,946 |
| Notes and loans | - | - | - | - |
| Prepaids | - | - | - | - |
| Developer permit fees receivable | - | - | - | - |
| Due from other governments | - | - | - | - |
| Due from other funds | - | - | - | - |
| Restricted assets: | | | | |
| Cash and investments | - | - | - | - |
| **Total Assets** | **$ 5,502,434** | **$ 3,268,205** | **$ 9,057** | **$ 15,364,675** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | | | | |
| **Liabilities:** | | | | |
| Accounts payable | $ 650,992 | $ 56,041 | $ - | $ 8,322 |
| Accrued liabilities | - | - | - | - |
| Unearned revenues | - | - | - | - |
| Deposits payable | - | - | - | - |
| Due to other government agencies | - | - | - | - |
| Due to other funds | - | - | 66,570 | - |
| Advances from other funds | - | - | - | - |
| **Total Liabilities** | **650,992** | **56,041** | **66,570** | **8,322** |
| **Deferred inflows of resources:** | | | | |
| Unavailable revenues | - | - | - | - |
| **Total Deferred Inflows of Resources** | **-** | **-** | **-** | **-** |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | 15,356,353 |
| Restricted | - | 3,212,164 | - | - |
| Assigned | 4,851,442 | - | - | - |
| Unassigned | - | - | (57,513) | - |
| **Total Fund Balances (Deficits)** | **4,851,442** | **3,212,164** | **(57,513)** | **15,356,353** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 5,502,434** | **$ 3,268,205** | **$ 9,057** | **$ 15,364,675** |

**CITY OF ROSEVILLE**

**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2022**

| | Total Governmental Funds |
|---|---|
| **Assets:** | |
| Cash and investments | $ 223,195,496 |
| Receivables- due from other government agencies | 17,344,637 |
| Notes and loans | 44,107,542 |
| Prepaids | 3,289 |
| Developer permit fees receivable | 8,316,296 |
| Due from other governments | 5,300,639 |
| Due from other funds | 480,311 |
| Restricted assets: | |
| Cash and investments | 88,786 |
| **Total Assets** | **$ 298,836,996** |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances:** | |
| **Liabilities:** | |
| Accounts payable | $ 4,017,435 |
| Accrued liabilities | 2,459,380 |
| Unearned revenues | 17,662,107 |
| Deposits payable | 98,786 |
| Due to other government agencies | - |
| Due to other funds | 1,780,158 |
| Advances from other funds | 8,207,545 |
| **Total Liabilities** | **34,225,411** |
| **Deferred inflows of resources:** | |
| Unavailable revenues | 53,586,572 |
| **Total Deferred Inflows of Resources** | **53,586,572** |
| **Fund Balances:** | |
| Nonspendable | 15,359,642 |
| Restricted | 193,334,130 |
| Assigned | 4,851,442 |
| Unassigned | (2,520,201) |
| **Total Fund Balances (Deficits)** | **211,025,013** |
| **Total Liabilities, Deferred Inflows of Resources, and Fund Balances** | **$ 298,836,996** |

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**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Landscape and Lighting Districts and Services District | State Gasoline Tax | Traffic Safety | Trench Cut Recovery Fund |
| **Revenues:** | | | | |
| Taxes | $ 15,491,382 | $ - | $ - | $ - |
| Subvention and grants | - | 8,993,714 | - | - |
| Charges for services | 33,188 | - | - | - |
| Use of money and property | (907,605) | (519,445) | (43,820) | (9,020) |
| Fines, forfeitures and penalties | - | - | 198,531 | - |
| Contributions from developers and others | - | 2,968,455 | - | - |
| Miscellaneous revenues | 57,384 | - | - | - |
| Revenue from others | - | - | - | - |
| **Total Revenues** | **14,674,349** | **11,442,724** | **154,711** | **(9,020)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | - | - | - | 4 |
| Police | - | - | 50,193 | - |
| Fire | - | - | - | - |
| Economic development | - | - | - | - |
| Parks and recreation | 7,413,608 | - | - | - |
| Public works | - | 10,164,401 | 134,615 | - |
| Development services | - | - | - | - |
| Housing assistance payments | - | - | - | - |
| Capital outlay | 152,421 | 5,005 | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| **Total Expenditures** | **7,566,029** | **10,169,406** | **184,808** | **4** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 7,108,320 | 1,273,318 | (30,097) | (9,024) |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (6,545,633) | - | - | - |
| **Total Other Financing Sources (Uses)** | **(6,545,633)** | **-** | **-** | **-** |
| Net Change in Fund Balances | 562,687 | 1,273,318 | (30,097) | (9,024) |
| Fund Balances, Beginning of Year | 14,725,659 | 13,078,182 | 766,659 | 161,577 |
| **Fund Balances, End of Year** | **$ 15,288,346** | **$ 14,351,500** | **$ 736,562** | **$ 152,553** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2022** **(CONTINUED)**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | **Technology Replacement** | **Open Space** | **Tree Propagation** | **Grants** |
| **Revenues:** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Subvention and grants | - | - | - | 3,722,888 |
| Charges for services | 923,986 | - | 6,572 | 332 |
| Use of money and property | (160,138) | (49,644) | (113,907) | (366,168) |
| Fines, forfeitures and penalties | - | - | - | - |
| Contributions from developers and others | - | - | - | - |
| Miscellaneous revenues | - | 30,198 | 4,761 | - |
| Revenue from others | - | - | - | 38,400 |
| **Total Revenues** | **763,848** | **(19,446)** | **(102,574)** | **3,395,452** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | - | - | - | 3,287,398 |
| Police | - | - | - | 4,267,620 |
| Fire | - | - | - | - |
| Economic development | - | - | - | - |
| Parks and recreation | - | 667,314 | 68,871 | - |
| Public works | - | - | - | - |
| Development services | 248,703 | - | - | - |
| Housing assistance payments | - | - | - | - |
| Capital outlay | - | - | - | 80,034 |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| **Total Expenditures** | **248,703** | **667,314** | **68,871** | **7,635,052** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 515,145 | (686,760) | (171,445) | (4,239,600) |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | - | 660,006 | - | - |
| Transfers out | - | - | - | (135,000) |
| **Total Other Financing Sources (Uses)** | **-** | **660,006** | **-** | **(135,000)** |
| Net Change in Fund Balances | 515,145 | (26,754) | (171,445) | (4,374,600) |
| Fund Balances, Beginning of Year | 2,228,091 | 917,650 | 2,090,959 | 7,561,310 |
| **Fund Balances, End of Year** | **$ 2,743,236** | **$ 890,896** | **$ 1,919,514** | **$ 3,186,710** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES,**
**EXPENDITURES AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Housing Authority Housing Choice Voucher | Affordable Housing | Low/Mod Income Housing Asset | Cable TV Peg |
| **Revenues:** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Subvention and grants | 8,253,898 | 2,483,703 | 274,158 | - |
| Charges for services | - | 17,828 | 45,688 | 361,121 |
| Use of money and property | (3,123) | (383,898) | (140,558) | (119,945) |
| Fines, forfeitures and penalties | - | - | - | - |
| Contributions from developers and others | - | 703,600 | - | - |
| Miscellaneous revenues | - | - | 977,284 | - |
| Revenue from others | - | - | - | - |
| **Total Revenues** | **8,250,775** | **2,821,233** | **1,156,572** | **241,176** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | - | - | 20,425 | 47,364 |
| Police | - | - | - | - |
| Fire | - | - | - | - |
| Economic development | 8,205,880 | - | 907,642 | - |
| Parks and recreation | - | - | - | - |
| Public works | - | - | - | - |
| Development services | 1,766 | 4,088,760 | - | - |
| Housing assistance payments | - | - | - | - |
| Capital outlay | 89,688 | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | - | - | - | - |
| **Total Expenditures** | **8,297,334** | **4,088,760** | **928,067** | **47,364** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (46,559) | (1,267,527) | 228,505 | 193,812 |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| **Total Other Financing Sources (Uses)** | **-** | **-** | **-** | **-** |
| Net Change in Fund Balances | (46,559) | (1,267,527) | 228,505 | 193,812 |
| Fund Balances, Beginning of Year | 760,324 | 7,702,965 | 5,886,180 | 1,959,737 |
| **Fund Balances, End of Year** | **$ 713,765** | **$ 6,435,438** | **$ 6,114,685** | **$ 2,153,549** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES,**
**EXPENDITURES AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**YEAR ENDED JUNE 30, 2022** **(CONTINUED)**

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Police Evidence | Roseville Community Development Corporation | Golf | Roseville Aquatics Complex Maintenance |
| **Revenues:** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Subvention and grants | - | - | - | - |
| Charges for services | - | - | 2,872,012 | - |
| Use of money and property | (18,448) | - | (56,552) | (61,015) |
| Fines, forfeitures and penalties | - | - | - | - |
| Contributions from developers and others | - | - | - | - |
| Miscellaneous revenues | 21,349 | 1,475,951 | 7,000 | - |
| Revenue from others | - | - | - | - |
| **Total Revenues** | **2,901** | **1,475,951** | **2,822,460** | **(61,015)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Police | 28,476 | - | - | - |
| Fire | - | - | - | - |
| Economic development | - | - | - | - |
| Parks and recreation | - | - | 2,403,192 | 180 |
| Public works | - | - | - | - |
| Development services | - | 2,243 | - | - |
| Housing assistance payments | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | 2,258,485 | - | - |
| Interest and fiscal charges | - | 683,003 | 27,145 | - |
| **Total Expenditures** | **28,476** | **2,943,731** | **2,430,337** | **180** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (25,575) | (1,467,780) | 392,123 | (61,195) |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | - | - | 786,918 | - |
| Transfers out | - | - | (480,610) | - |
| **Total Other Financing Sources (Uses)** | **-** | **-** | **306,308** | **-** |
| Net Change in Fund Balances | (25,575) | (1,467,780) | 698,431 | (61,195) |
| Fund Balances, Beginning of Year | 339,837 | 1,467,780 | (3,161,119) | 572,702 |
| **Fund Balances, End of Year** | **$ 314,262** | **$ -** | **$ (2,462,688)** | **$ 511,507** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES,**
**EXPENDITURES AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Capital Projects Funds | | | |
|---|---|---|---|---|
| | **Development Impact** | **Traffic Mitigation** | **Al Johnson Wildlife Area** | **Roadway** |
| **Revenues:** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Subvention and grants | - | - | - | 540,119 |
| Charges for services | 27,545,262 | 11,438,031 | - | - |
| Use of money and property | (5,463,259) | (2,296,156) | (11,509) | (79,696) |
| Fines, forfeitures and penalties | - | - | - | - |
| Contributions from developers and others | - | 419,528 | - | - |
| Miscellaneous revenues | 96,007 | - | - | 55,954 |
| Revenue from others | - | 1,317,670 | - | - |
| **Total Revenues** | **22,178,010** | **10,879,073** | **(11,509)** | **516,377** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | 2,184,271 | 82,368 | 32 | - |
| Police | - | - | - | - |
| Fire | 827,055 | - | - | - |
| Economic development | - | - | - | - |
| Parks and recreation | 489,089 | - | - | - |
| Public works | 172,266 | 838,528 | - | 65,614 |
| Development services | - | - | - | - |
| Housing assistance payments | - | - | - | - |
| Capital outlay | 5,361,557 | 2,684,721 | - | 282,037 |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| Interest and fiscal charges | 130,966 | - | - | - |
| **Total Expenditures** | **9,165,204** | **3,605,617** | **32** | **347,651** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 13,012,806 | 7,273,456 | (11,541) | 168,726 |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 1,905,546 | - | - | 414,630 |
| Transfers out | (128,863) | - | - | (1,200,000) |
| **Total Other Financing Sources (Uses)** | **1,776,683** | **-** | **-** | **(785,370)** |
| Net Change in Fund Balances | 14,789,489 | 7,273,456 | (11,541) | (616,644) |
| Fund Balances, Beginning of Year | 75,703,557 | 33,779,898 | 1,296,057 | 2,398,460 |
| **Fund Balances, End of Year** | **$ 90,493,046** | **$ 41,053,354** | **$ 1,284,516** | **$ 1,781,816** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES,**
**EXPENDITURES AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**YEAR ENDED JUNE 30, 2022** **(CONTINUED)**

| | Capital Projects Funds | | Debt Service Fund | Permanent Fund |
|---|---|---|---|---|
| | General Fund Capital Projects | RFA Capital Projects | Roseville Finance Authority | Citizen Benefit |
| **Revenues:** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Subvention and grants | - | - | - | - |
| Charges for services | 109,438 | - | - | - |
| Use of money and property | (338,695) | (181,022) | (6,083) | (1,547,878) |
| Fines, forfeitures and penalties | - | - | - | - |
| Contributions from developers and others | - | - | - | - |
| Miscellaneous revenues | 60,694 | - | - | 1,691 |
| Revenue from others | - | 1,382,420 | - | - |
| **Total Revenues** | **(168,563)** | **1,201,398** | **(6,083)** | **(1,546,187)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Police | - | - | - | - |
| Fire | - | - | - | - |
| Economic development | - | - | - | - |
| Parks and recreation | 321,952 | - | - | - |
| Public works | - | - | - | - |
| Development services | - | 85 | - | 369,174 |
| Housing assistance payments | - | - | - | - |
| Capital outlay | 2,143,624 | 116,746 | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | 1,655,948 | - |
| Interest and fiscal charges | - | - | 722,860 | - |
| **Total Expenditures** | **2,465,576** | **116,831** | **2,378,808** | **369,174** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,634,139) | 1,084,567 | (2,384,891) | (1,915,361) |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 2,823,300 | - | 2,378,848 | - |
| Transfers out | (4,586,893) | (614,351) | - | - |
| **Total Other Financing Sources (Uses)** | **(1,763,593)** | **(614,351)** | **2,378,848** | **-** |
| Net Change in Fund Balances | (4,397,732) | 470,216 | (6,043) | (1,915,361) |
| Fund Balances, Beginning of Year | 9,249,174 | 2,741,948 | (51,470) | 17,271,714 |
| **Fund Balances, End of Year** | **$ 4,851,442** | **$ 3,212,164** | **$ (57,513)** | **$ 15,356,353** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES,**
**EXPENDITURES AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Total Governmental Funds |
|---|---|
| **Revenues:** | |
| Taxes | $ 15,491,382 |
| Subvention and grants | 24,268,480 |
| Charges for services | 43,353,458 |
| Use of money and property | (12,877,584) |
| Fines, forfeitures and penalties | 198,531 |
| Contributions from developers and others | 4,091,583 |
| Miscellaneous revenues | 2,788,273 |
| Revenue from others | 2,738,490 |
| **Total Revenues** | **80,052,613** |
| **Expenditures:** | |
| Current: | |
| General government | 5,621,862 |
| Police | 4,346,289 |
| Fire | 827,055 |
| Economic development | 9,113,522 |
| Parks and recreation | 11,364,206 |
| Public works | 11,375,424 |
| Development services | 4,710,731 |
| Housing assistance payments | - |
| Capital outlay | 10,915,833 |
| Debt service: | |
| Principal retirement | 3,914,433 |
| Interest and fiscal charges | 1,563,974 |
| **Total Expenditures** | **63,753,329** |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 16,299,284 |
| **Other Financing Sources (Uses):** | |
| Transfers in | 8,969,248 |
| Transfers out | (13,691,350) |
| **Total Other Financing Sources (Uses)** | **(4,722,102)** |
| Net Change in Fund Balances | 11,577,182 |
| Fund Balances, Beginning of Year | 199,447,831 |
| **Fund Balances, End of Year** | **$ 211,025,013** |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**LANDSCAPE AND LIGHTING DISTRICTS AND SERVICES DISTRICT**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Taxes | $ 17,253,893 | $ 15,549,944 | $ 15,491,382 | $ (58,562) |
| Charges for services | - | - | 33,188 | 33,188 |
| Use of money and property | 133,878 | 133,878 | (907,605) | (1,041,483) |
| Miscellaneous revenues | - | 17,662 | 57,384 | 39,722 |
| **Total Revenues** | **17,387,771** | **15,701,484** | **14,674,349** | **(1,027,135)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Parks and recreation | 8,361,223 | 8,591,320 | 7,413,608 | 1,177,712 |
| Capital outlay | - | 200,000 | 152,421 | 47,579 |
| **Total Expenditures** | **8,361,223** | **8,791,320** | **7,566,029** | **1,225,291** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | **9,026,548** | **6,910,164** | **7,108,320** | **198,156** |
| **Other Financing Sources (Uses):** | | | | |
| Transfers out | (6,273,518) | (6,545,636) | (6,545,633) | 3 |
| **Total Other Financing Sources (Uses)** | **(6,273,518)** | **(6,545,636)** | **(6,545,633)** | **3** |
| **Net Change in Fund Balance** | **$ 2,753,030** | **$ 364,528** | **562,687** | **$ 198,159** |
| **Fund Balance, July 1** | | | **14,725,659** | |
| **Fund Balance, June 30** | | | **$ 15,288,346** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**STATE GASOLINE TAX**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Subventions and grants | $ 3,261,199 | $ 3,261,199 | $ 8,993,714 | $ 5,732,515 |
| Use of money and property | 127,334 | 127,334 | (519,445) | (646,779) |
| Contributions from developers and others | 2,492,066 | 2,492,066 | 2,968,455 | 476,389 |
| **Total Revenues** | **5,880,599** | **5,880,599** | **11,442,724** | **5,562,125** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Public works | 1,382,605 | 7,657,603 | 10,164,401 | (2,506,798) |
| Capital outlay | 9,600,189 | 10,040,060 | 5,005 | 10,035,055 |
| **Total Expenditures** | **10,982,794** | **17,697,663** | **10,169,406** | **7,528,257** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | **(5,102,195)** | **(11,817,064)** | **1,273,318** | **13,090,382** |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 608,167 | 608,167 | - | (608,167) |
| **Total Other Financing Sources (Uses)** | **608,167** | **608,167** | **-** | **(608,167)** |
| **Net Change in Fund Balance** | **$ (4,494,028)** | **$(11,208,897)** | **1,273,318** | **$ 12,482,215** |
| **Fund Balance, July 1** | | | **13,078,182** | |
| **Fund Balance, June 30** | | | **$ 14,351,500** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**TRAFFIC SAFETY**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Use of money and property | $ 10,271 | $ 10,271 | $ (43,820) | $ (54,091) |
| Fines, forfeitures and penalties | 230,000 | 230,000 | 198,531 | (31,469) |
| **Total Revenues** | **240,271** | **240,271** | **154,711** | **(85,560)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Police | 8,968 | 77,028 | 50,193 | 26,835 |
| Public works | 203,251 | 231,064 | 134,615 | 96,449 |
| **Total Expenditures** | **212,219** | **308,092** | **184,808** | **123,284** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | **28,052** | **(67,821)** | **(30,097)** | **37,724** |
| **Net Change in Fund Balance** | **$ 28,052** | **$ (67,821)** | **(30,097)** | **$ 37,724** |
| **Fund Balance, July 1** | | | **766,659** | |
| **Fund Balance, June 30** | | | **$ 736,562** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**TRENCH CUT RECOVERY FUND**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Charges for services | $ 500 | $ 500 | $ - | $ (500) |
| Use of money and property | 1,841 | 1,841 | (9,020) | (10,861) |
| **Total Revenues** | **2,341** | **2,341** | **(9,020)** | **(11,361)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| General government | - | - | 4 | (4) |
| **Total Expenditures** | **-** | **-** | **4** | **(4)** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **2,341** | **2,341** | **(9,024)** | **(11,365)** |
| **Net Change in Fund Balance** | **$ 2,341** | **$ 2,341** | **(9,024)** | **$ (11,365)** |
| **Fund Balance, July 1** | | | **161,577** | |
| **Fund Balance, June 30** | | | **$ 152,553** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**TECHNOLOGY REPLACEMENT**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Charges for services | $ 600,000 | $ 600,000 | $ 923,986 | $ 323,986 |
| Use of money and property | 21,576 | 21,576 | (160,138) | (181,714) |
| **Total Revenues** | **621,576** | **621,576** | **763,848** | **142,272** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Development services | 608,730 | 675,990 | 248,703 | 427,287 |
| **Total Expenditures** | **608,730** | **675,990** | **248,703** | **427,287** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | **12,846** | **(54,414)** | **515,145** | **569,559** |
| **Net Change in Fund Balance** | **$ 12,846** | **$ (54,414)** | **515,145** | **$ 569,559** |
| **Fund Balance, July 1** | | | **2,228,091** | |
| **Fund Balance, June 30** | | | **$ 2,743,236** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**OPEN SPACE**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Use of money and property | $ 9,293 | $ 9,293 | $ (49,644) | $ (58,937) |
| Miscellaneous revenues | 10,198 | 10,198 | 30,198 | 20,000 |
| **Total Revenues** | **19,491** | **19,491** | **(19,446)** | **(38,937)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Parks and recreation | 772,698 | 814,770 | 667,314 | 147,456 |
| **Total Expenditures** | **772,698** | **814,770** | **667,314** | **147,456** |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | **(753,207)** | **(795,279)** | **(686,760)** | **108,519** |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 610,324 | 660,006 | 660,006 | - |
| **Total Other Financing Sources (Uses)** | **610,324** | **660,006** | **660,006** | **-** |
| **Net Change in Fund Balance** | **$ (142,883)** | **$ (135,273)** | **(26,754)** | **$ 108,519** |
| **Fund Balance, July 1** | | | **917,650** | |
| **Fund Balance, June 30** | | | **$ 890,896** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**TREE PROPAGATION**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Charges for services | $ 50,000 | $ 50,000 | $ 6,572 | $ (43,428) |
| Use of money and property | 25,681 | 25,681 | (113,907) | (139,588) |
| Miscellaneous revenues | - | - | 4,761 | 4,761 |
| **Total Revenues** | **75,681** | **75,681** | **(102,574)** | **(178,255)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Parks and recreation | 341,149 | 341,149 | 68,871 | 272,278 |
| **Total Expenditures** | **341,149** | **341,149** | **68,871** | **272,278** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(265,468)** | **(265,468)** | **(171,445)** | **94,023** |
| **Net Change in Fund Balance** | **$ (265,468)** | **$ (265,468)** | **(171,445)** | **$ 94,023** |
| **Fund Balance, July 1** | | | **2,090,959** | |
| **Fund Balance, June 30** | | | **$ 1,919,514** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**GRANTS**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Subventions and grants | $ 1,551,721 | $ 6,813,875 | $ 3,722,888 | $ (3,090,987) |
| Charges for services | - | - | 332 | 332 |
| Use of money and property | 31,596 | 31,596 | (366,168) | (397,764) |
| Revenue from others | 15,000 | 15,000 | 38,400 | 23,400 |
| **Total Revenues** | **1,598,317** | **6,860,471** | **3,395,452** | **(3,465,019)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| General government | 1,154,642 | 2,280,004 | 3,287,398 | (1,007,394) |
| Public safety | 290,065 | 3,359,896 | 4,267,620 | (907,724) |
| Capital outlay | 3,443,055 | 4,018,055 | 80,034 | 3,938,021 |
| **Total Expenditures** | **4,887,762** | **9,657,955** | **7,635,052** | **2,022,903** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(3,289,445)** | **(2,797,484)** | **(4,239,600)** | **(1,442,116)** |
| **Other Financing Sources (Uses):** | | | | |
| Transfers out | (135,000) | (135,000) | (135,000) | - |
| **Total Other Financing Sources (Uses)** | **(135,000)** | **(135,000)** | **(135,000)** | **-** |
| **Net Change in Fund Balance** | **$ (3,424,445)** | **$ (2,932,484)** | **(4,374,600)** | **$ (1,442,116)** |
| **Fund Balance, July 1** | | | **7,561,310** | |
| **Fund Balance, June 30** | | | **$ 3,186,710** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**HOUSING AUTHORITY HOUSING CHOICE VOUCHER**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Subventions and grants | $ 6,419,833 | $ 7,207,323 | $ 8,253,898 | $ 1,046,575 |
| Use of money and property | - | - | (3,123) | (3,123) |
| **Total Revenues** | **6,419,833** | **7,207,323** | **8,250,775** | **1,043,452** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Community development | 855,980 | 1,175,674 | 1,296,931 | (121,257) |
| Development services | 200 | 200 | 1,766 | (1,566) |
| Housing assistance payments | 5,712,304 | 6,180,100 | 6,908,949 | (728,849) |
| Capital outlay | 24,667 | 24,667 | 89,688 | (65,021) |
| **Total Expenditures** | **6,593,151** | **7,380,641** | **8,297,334** | **(916,693)** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(173,318)** | **(173,318)** | **(46,559)** | **126,759** |
| **Net Change in Fund Balance** | **$ (173,318)** | **$ (173,318)** | **(46,559)** | **$ 126,759** |
| **Fund Balance, July 1** | | | **760,324** | |
| **Fund Balance, June 30** | | | **$ 713,765** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**AFFORDABLE HOUSING**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Subventions and grants | $ 240,000 | $ 240,000 | $ 2,483,703 | $ 2,243,703 |
| Charges for services | - | - | 17,828 | 17,828 |
| Use of money and property | 81,211 | 81,211 | (383,898) | (465,109) |
| Contributions from developers and others | - | - | 703,600 | 703,600 |
| Miscellaneous revenues | 162,000 | 162,000 | - | (162,000) |
| **Total Revenues** | **483,211** | **483,211** | **2,821,233** | **2,338,022** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Economic development | 462,962 | 4,267,776 | 4,088,760 | 179,016 |
| **Total Expenditures** | **462,962** | **4,267,776** | **4,088,760** | **179,016** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **20,249** | **(3,784,565)** | **(1,267,527)** | **2,517,038** |
| **Net Change in Fund Balance** | **$ 20,249** | **$ (3,784,565)** | **(1,267,527)** | **$ 2,517,038** |
| **Fund Balance, July 1** | | | **7,702,965** | |
| **Fund Balance, June 30** | | | **$ 6,435,438** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**LOW/MOD INCOME HOUSING ASSET**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Subventions and grants | $ 43,671 | $ 43,671 | $ 274,158 | $ 230,487 |
| Charges for services | 39,965 | 39,965 | 45,688 | 5,723 |
| Use of money and property | 20,346 | 20,346 | (140,558) | (160,904) |
| Miscellaneous revenues | - | - | 977,284 | 977,284 |
| **Total Revenues** | **103,982** | **103,982** | **1,156,572** | **1,052,590** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| General government | - | - | 20,425 | (20,425) |
| Community development | 571,553 | 1,171,553 | 907,642 | 263,911 |
| **Total Expenditures** | **571,553** | **1,171,553** | **928,067** | **243,486** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(467,571)** | **(1,067,571)** | **228,505** | **1,296,076** |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 377,971 | 577,971 | - | (577,971) |
| **Total Other Financing Sources (Uses)** | **377,971** | **577,971** | **-** | **(577,971)** |
| **Net Change in Fund Balance** | **$ (89,600)** | **$ (489,600)** | **228,505** | **$ 718,105** |
| **Fund Balance, July 1** | | | **5,886,180** | |
| **Fund Balance, June 30** | | | **$ 6,114,685** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**CABLE TV PEG**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Charges for services | $ 280,000 | $ 280,000 | $ 361,121 | $ 81,121 |
| Use of money and property | 19,564 | 19,564 | (119,945) | (139,509) |
| **Total Revenues** | **299,564** | **299,564** | **241,176** | **(58,388)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| General government | 163,540 | 165,217 | 47,364 | 117,853 |
| **Total Expenditures** | **163,540** | **165,217** | **47,364** | **117,853** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **136,024** | **134,347** | **193,812** | **59,465** |
| **Net Change in Fund Balance** | **$ 136,024** | **$ 134,347** | **193,812** | **$ 59,465** |
| **Fund Balance, July 1** | | | **1,959,737** | |
| **Fund Balance, June 30** | | | **$ 2,153,549** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**POLICE EVIDENCE**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Use of money and property | $ 3,600 | $ 3,600 | $ (18,448) | $ (22,048) |
| Miscellaneous revenues | 60,000 | 60,000 | 21,349 | (38,651) |
| **Total Revenues** | **63,600** | **63,600** | **2,901** | **(60,699)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Police | 23,000 | 23,000 | 28,476 | (5,476) |
| **Total Expenditures** | **23,000** | **23,000** | **28,476** | **(5,476)** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **40,600** | **40,600** | **(25,575)** | **(66,175)** |
| **Net Change in Fund Balance** | **$ 40,600** | **$ 40,600** | **(25,575)** | **$ (66,175)** |
| **Fund Balance, July 1** | | | **339,837** | |
| **Fund Balance, June 30** | | | **$ 314,262** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**GOLF**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Charges for services | $ 2,250,000 | $ 2,250,000 | $ 2,872,012 | $ 622,012 |
| Use of money and property | 71,779 | 71,779 | (56,552) | (128,331) |
| Miscellaneous revenues | - | - | 7,000 | 7,000 |
| **Total Revenues** | **2,321,779** | **2,321,779** | **2,822,460** | **500,681** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Parks and recreation | 2,752,771 | 2,771,175 | 2,403,192 | 367,983 |
| Debt service: | | | | |
| Interest and fiscal charges | - | - | 27,145 | (27,145) |
| **Total Expenditures** | **2,752,771** | **2,771,175** | **2,430,337** | **340,838** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(430,992)** | **(449,396)** | **392,123** | **841,519** |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 786,918 | 786,918 | 786,918 | - |
| Transfers out | (607,610) | (607,610) | (480,610) | 127,000 |
| **Total Other Financing Sources (Uses)** | **179,308** | **179,308** | **306,308** | **127,000** |
| **Net Change in Fund Balance** | **$ (251,684)** | **$ (270,088)** | **698,431** | **$ 968,519** |
| **Fund Balance (Deficit), July 1** | | | **(3,161,119)** | |
| **Fund Balance (Deficit), June 30** | | | **$ (2,462,688)** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**ROSEVILLE AQUATICS COMPLEX MAINTENANCE**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Use of money and property | $ 5,811 | $ 5,811 | $ (61,015) | $ (66,826) |
| **Total Revenues** | **5,811** | **5,811** | **(61,015)** | **(66,826)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Operating services and supplies | | | | |
| Parks and recreation | 90,000 | 90,000 | 180 | 89,820 |
| **Total Expenditures** | **90,000** | **90,000** | **180** | **89,820** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(84,189)** | **(84,189)** | **(61,195)** | **22,994** |
| **Net Change in Fund Balance** | **$ (84,189)** | **$ (84,189)** | **(61,195)** | **$ 22,994** |
| **Fund Balance, July 1** | | | **572,702** | |
| **Fund Balance, June 30** | | | **$ 511,507** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**ROSEVILLE FINANCE AUTHORITY**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **Revenues:** | | | | |
| Use of money and property | $ - | $ - | $ (6,083) | $ (6,083) |
| **Total Revenues** | **-** | **-** | **(6,083)** | **(6,083)** |
| **Expenditures:** | | | | |
| Debt service: | | | | |
| Principal retirement | 1,655,948 | 1,655,948 | 1,655,948 | - |
| Interest and fiscal charges | 712,989 | 712,989 | 722,860 | (9,871) |
| **Total Expenditures** | **2,368,937** | **2,368,937** | **2,378,808** | **(9,871)** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(2,368,937)** | **(2,368,937)** | **(2,384,891)** | **(15,954)** |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 2,516,228 | 2,516,228 | 2,378,848 | (137,380) |
| **Total Other Financing Sources (Uses)** | **2,516,228** | **2,516,228** | **2,378,848** | **(137,380)** |
| **Net Change in Fund Balance** | **$ 147,291** | **$ 147,291** | **(6,043)** | **$ (153,334)** |
| **Fund Balance (Deficit), July 1** | | | **(51,470)** | |
| **Fund Balance (Deficit), June 30** | | | **$ (57,513)** | |

**CITY OF ROSEVILLE**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**
**CITIZEN BENEFIT**
**YEAR ENDED JUNE 30, 2022**

| | Budget Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **Revenues:** | | | | |
| Use of money and property | $ 242,000 | $ 242,000 | $ (1,547,878) | $ (1,789,878) |
| Miscellaneous revenues | 2,100 | 2,100 | 1,691 | (409) |
| **Total Revenues** | **244,100** | **244,100** | **(1,546,187)** | **(1,790,287)** |
| **Expenditures:** | | | | |
| Current: | | | | |
| Development and operations | 374,800 | 389,309 | 369,174 | 20,135 |
| **Total Expenditures** | **374,800** | **389,309** | **369,174** | **20,135** |
| **Excess (Deficiency ) of Revenues Over (Under) Expenditures** | **(130,700)** | **(145,209)** | **(1,915,361)** | **(1,770,152)** |
| **Net Change in Fund Balance** | **$ (130,700)** | **$ (145,209)** | **(1,915,361)** | **$ (1,770,152)** |
| **Fund Balance, July 1** | | | **17,271,714** | |
| **Fund Balance, June 30** | | | **$ 15,356,353** | |

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## NON-MAJOR ENTERPRISE FUNDS

Local Transportation Fund

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

School-Age Child Care Fund

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

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF NET POSITION**
**NON-MAJOR ENTERPRISE FUNDS**
**JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | |
|---|---|---|---|
| | Local Transportation | School-Age Child Care | Totals |
| **Assets:** | | | |
| Current: | | | |
| Cash and investments | $ 14,828,200 | $ 346,345 | $ 15,174,545 |
| Receivables | 4,827,701 | 182,451 | 5,010,152 |
| **Total Current Assets** | **19,655,901** | **528,796** | **20,184,697** |
| Noncurrent: | | | |
| Capital assets not being depreciated | 12,099,915 | - | 12,099,915 |
| Capital assets - net of accumulated depreciation | 28,825,441 | 2,441,772 | 31,267,213 |
| **Total Noncurrent Assets** | **40,925,356** | **2,441,772** | **43,367,128** |
| **Total Assets** | **60,581,257** | **2,970,568** | **63,551,825** |
| **Deferred Outflows of Resources:** | | | |
| Deferred outflows related to OPEB | 232,000 | 741,000 | 973,000 |
| Deferred outflows related to pensions | 505,254 | 1,043,374 | 1,548,628 |
| **Total Deferred Outflows of Resources** | **737,254** | **1,784,374** | **2,521,628** |
| **Liabilities:** | | | |
| Current: | | | |
| Accounts payable | 634,498 | 151,293 | 785,791 |
| Accrued liabilities | 55,661 | 166,266 | 221,927 |
| Unearned revenues | 16,593,294 | 21,100 | 16,614,394 |
| Due to other funds | - | 55,000 | 55,000 |
| Accrued compensated absences | 133,631 | 251,345 | 384,976 |
| Child development reserves | - | 118 | 118 |
| **Total Current Liabilities** | **17,417,084** | **645,122** | **18,062,206** |
| Noncurrent: | | | |
| Advances from other funds | - | 835,000 | 835,000 |
| Accrued compensated absences | 141,837 | 6,467 | 148,304 |
| Net OPEB liability | 1,111,000 | 3,564,000 | 4,675,000 |
| Net pension liability | 2,508,366 | 5,179,899 | 7,688,265 |
| **Total Noncurrent Liabilities** | **3,761,203** | **9,585,366** | **13,346,569** |
| **Total Liabilities** | **21,178,287** | **10,230,488** | **31,408,775** |
| **Deferred Inflows of Resources:** | | | |
| Deferred inflows related to OPEB | 749,000 | 2,398,000 | 3,147,000 |
| Deferred inflows related to pensions | 722,585 | 1,492,174 | 2,214,759 |
| **Total Deferred Inflows of Resources** | **1,471,585** | **3,890,174** | **5,361,759** |
| **Net Position:** | | | |
| Net investment in capital assets | 40,925,356 | 2,441,772 | 43,367,128 |
| Unrestricted | (2,256,717) | (11,807,492) | (14,064,209) |
| **Total Net Position** | **$ 38,668,639** | **$ (9,365,720)** | **$ 29,302,919** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION NON-MAJOR ENTERPRISE FUNDS YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | |
|---|---|---|---|
| | Local Transportation | School-Age Child Care | Totals |
| **Operating Revenues:** | | | |
| Sales and service charges | $ 371,942 | $ 5,032,204 | $ 5,404,146 |
| Miscellaneous | 188,591 | 307,926 | 496,517 |
| **Total Operating Revenues** | **560,533** | **5,340,130** | **5,900,663** |
| **Operating Expenses:** | | | |
| Administration and general | 1,407,932 | 14,541 | 1,422,473 |
| Operations | 8,446,977 | 4,033,348 | 12,480,325 |
| Depreciation and amortization | 1,733,097 | 115,588 | 1,848,685 |
| **Total Operating Expenses** | **11,588,006** | **4,163,477** | **15,751,483** |
| Operating Income (Loss) | (11,027,473) | 1,176,653 | (9,850,820) |
| **Nonoperating Revenues (Expenses):** | | | |
| Subventions and grants | 13,633,647 | 567,809 | 14,201,456 |
| Interest revenue (loss) | (903,784) | (50,180) | (953,964) |
| Interest expense | - | (12,903) | (12,903) |
| Gain (loss) on disposal of capital assets | (9,654) | - | (9,654) |
| **Total Nonoperating Revenues (Expenses)** | **12,720,209** | **504,726** | **13,224,935** |
| Income (Loss) Before Transfers | 1,692,736 | 1,681,379 | 3,374,115 |
| Capital contributions from developers and governmental activities | 51,206 | - | 51,206 |
| Transfers in | 98,040 | 3,500,000 | 3,598,040 |
| Changes in Net Position | 1,841,982 | 5,181,379 | 7,023,361 |
| **Net Position:** | | | |
| Beginning of Year | 36,826,657 | (14,547,099) | 22,279,558 |
| **End of Fiscal Year** | **$ 38,668,639** | **$ (9,365,720)** | **$ 29,302,919** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF CASH FLOWS**
**NON-MAJOR ENTERPRISE FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Business-Type Activities - Enterprise Funds | | |
|---|---|---|---|
| | Local Transportation | School-Age Child Care | Totals |
| **Cash Flows from Operating Activities:** | | | |
| Cash received from customers and users | $ 12,951,939 | $ 5,311,369 | $ 18,263,308 |
| Cash paid to suppliers for goods and services | (7,478,610) | (4,548,571) | (12,027,181) |
| Cash paid to employees for services | (1,703,385) | (1,969,296) | (3,672,681) |
| **Net Cash Provided (Used) by Operating Activities** | **3,769,944** | **(1,206,498)** | **2,563,446** |
| **Cash Flows from Non-Capital Financing Activities:** | | | |
| Cash transfers in | 98,040 | 3,500,000 | 3,598,040 |
| Increase/decrease in due to other funds | - | (2,397,396) | (2,397,396) |
| Increase/decrease in deposits | (15) | - | (15) |
| Subventions and grants | 13,633,647 | 567,809 | 14,201,456 |
| **Net Cash Provided (Used) by Non-Capital Financing Activities** | **13,731,672** | **1,670,413** | **15,402,085** |
| **Cash Flows from Capital and Related Financing Activities:** | | | |
| Capital contributions | 51,206 | - | 51,206 |
| Acquisition and construction of capital assets | (5,446,034) | - | (5,446,034) |
| Interest paid on capital debt | - | (12,903) | (12,903) |
| Advance from other funds | - | (55,000) | (55,000) |
| Proceeds from sales of capital assets | 7,679 | - | 7,679 |
| **Net Cash Provided (Used) by Capital and Related Financing Activities** | **(5,387,149)** | **(67,903)** | **(5,455,052)** |
| **Cash Flows from Investing Activities:** | | | |
| Fair market adjustment | (1,017,221) | (27,925) | (1,045,146) |
| Interest received | 113,437 | (22,137) | 91,300 |
| **Net Cash Provided (Used) by Investing Activities** | **(903,784)** | **(50,062)** | **(953,846)** |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | **11,210,683** | **345,950** | **11,556,633** |
| Cash and Cash Equivalents at Beginning of Year | 3,617,517 | 395 | 3,617,912 |
| **Cash and Cash Equivalents at End of Year** | **$ 14,828,200** | **$ 346,345** | **$ 15,174,545** |
| **Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:** | | | |
| Operating income (loss) | $ (11,027,473) | $ 1,176,653 | $ (9,850,820) |
| **Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:** | | | |
| Depreciation and amortization | 1,733,097 | 115,588 | 1,848,685 |
| (Increase) decrease in receivables | 2,577,645 | 37,712 | 2,615,357 |
| Increase (decrease) in accounts payable | (248,287) | 78,544 | (169,743) |
| Increase (decrease) in accrued liabilities | 12,567 | 24,211 | 36,778 |
| Increase (decrease) in unearned revenue | 9,813,761 | (66,473) | 9,747,288 |
| Increase (decrease) in net pension liability | (345,406) | (3,753,675) | (4,099,081) |
| Increase (decrease) in OPEB liability | 328,000 | (701,000) | (373,000) |
| Increase (decrease) in deferred pension related items | 648,939 | 1,799,924 | 2,448,863 |
| Increase (decrease) in deferred OPEB related items | 235,000 | 118,000 | 353,000 |
| Increase (decrease) in compensated absences | 42,101 | (35,982) | 6,119 |
| **Total Adjustments** | **14,797,417** | **(2,383,151)** | **12,414,266** |
| **Net Cash Provided (Used) by Operating Activities** | **$ 3,769,944** | **$ (1,206,498)** | **$ 2,563,446** |
| **Non-Cash Investing, Capital, and Financing Activities:** | | | |
| Gain/(Loss) on disposition of capital assets | $ (9,654) | $ - | $ (9,654) |
| Capital contributions | 51,206 | - | 51,206 |

## INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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

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

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

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF NET POSITION**
**INTERNAL SERVICE FUNDS**
**JUNE 30, 2022**

| | Governmental Activities - Internal Service Funds | | | |
|---|---|---|---|---|
| | **Fleet** | **Facilities** | **Information Technology** | **General Equipment Replacement** |
| **Assets:** | | | | |
| Current: | | | | |
| Cash and investments | $ 33,831,960 | $ 6,091,813 | $ 6,769,309 | $ 4,626,736 |
| Receivables | 2,590,812 | 142,282 | 5,256 | 3,922 |
| Prepaid costs | 2,581,243 | - | 39,075 | - |
| Due from other funds | 758,778 | - | - | - |
| Inventories | 1,325,527 | 414 | - | - |
| **Total Current Assets** | **41,088,320** | **6,234,509** | **6,813,640** | **4,630,658** |
| Noncurrent: | | | | |
| Advances to other funds | 4,559,177 | - | - | - |
| Capital assets not being depreciated | 571,246 | 64,090 | 115,217 | - |
| Capital assets - net of accumulated depreciation | 18,479,923 | 98,644,480 | 4,795,782 | 990,701 |
| **Total Noncurrent Assets** | **23,610,346** | **98,708,570** | **4,910,999** | **990,701** |
| **Total Assets** | **64,698,666** | **104,943,079** | **11,724,639** | **5,621,359** |
| **Deferred Outflows of Resources:** | | | | |
| Deferred OPEB related items | 416,000 | 314,000 | 381,000 | - |
| Deferred pension related items | 646,006 | 508,690 | 1,861,170 | - |
| **Total Deferred Outflows of Resources** | **1,062,006** | **822,690** | **2,242,170** | **-** |
| **Liabilities:** | | | | |
| Current: | | | | |
| Accounts payable | 291,830 | 465,289 | 164,703 | 50,232 |
| Accrued liabilities | 97,198 | 45,914 | 102,389 | - |
| Accrued compensated absences | 212,589 | 160,131 | 515,066 | - |
| Accrued claims and judgments | - | - | - | - |
| **Total Current Liabilities** | **601,617** | **671,334** | **782,158** | **50,232** |
| Noncurrent: | | | | |
| Accrued compensated absences | 143,011 | 101,186 | 333,839 | - |
| Accrued claims and judgments | - | - | - | - |
| Net OPEB liability | 2,000,000 | 1,507,000 | 1,833,000 | - |
| Net pension liability | 3,207,137 | 2,525,421 | 9,239,901 | - |
| **Total Noncurrent Liabilities** | **5,350,148** | **4,133,607** | **11,406,740** | **-** |
| **Total Liabilities** | **5,951,765** | **4,804,941** | **12,188,898** | **50,232** |
| **Deferred Inflows of Resources:** | | | | |
| Deferred OPEB related items | 1,346,000 | 1,014,000 | 1,234,000 | - |
| Deferred pension related items | 923,880 | 727,497 | 2,661,740 | - |
| **Total Deferred Inflows of Resources** | **2,269,880** | **1,741,497** | **3,895,740** | **-** |
| **Net Position:** | | | | |
| Investment in capital assets | 19,051,169 | 98,708,570 | 4,910,999 | 990,701 |
| Unrestricted | 38,487,858 | 510,761 | (7,028,828) | 4,580,426 |
| **Total Net Position** | **$ 57,539,027** | **$ 99,219,331** | **$ (2,117,829)** | **$ 5,571,127** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF NET POSITION**
**INTERNAL SERVICE FUNDS**
**JUNE 30, 2022**

| | Governmental Activities - Internal Service Funds | | | | |
|---|---|---|---|---|---|
| | Worker's Compensation | General Liability | Unemployment Reserve | General Benefits | Totals |
| **Assets:** | | | | | |
| Current: | | | | | |
| Cash and investments | $ 8,523,368 | $ 1,457,301 | $ 1,177,851 | $ 1,264,309 | $ 63,742,647 |
| Receivables | 44,278 | 21,019 | 4,366 | 13,284 | 2,825,219 |
| Prepaid costs | - | - | - | - | 2,620,318 |
| Due from other funds | - | - | - | - | 758,778 |
| Inventories | - | - | - | - | 1,325,941 |
| **Total Current Assets** | **8,567,646** | **1,478,320** | **1,182,217** | **1,277,593** | **71,272,903** |
| Noncurrent: | | | | | |
| Advances to other funds | - | - | - | - | 4,559,177 |
| Capital assets not being depreciated | - | - | - | - | 750,553 |
| Capital assets - net of accumulated depreciation | - | - | - | - | 122,910,886 |
| **Total Noncurrent Assets** | **-** | **-** | **-** | **-** | **128,220,616** |
| **Total Assets** | **8,567,646** | **1,478,320** | **1,182,217** | **1,277,593** | **199,493,519** |
| **Deferred Outflows of Resources:** | | | | | |
| Deferred OPEB related items | - | - | - | - | 1,111,000 |
| Deferred pension related items | 86,806 | 78,289 | - | - | 3,180,961 |
| **Total Deferred Outflows of Resources** | **86,806** | **78,289** | **-** | **-** | **4,291,961** |
| **Liabilities:** | | | | | |
| Current: | | | | | |
| Accounts payable | 1,054 | 82,821 | 50,661 | 164,404 | 1,270,994 |
| Accrued liabilities | 18,132 | 17,611 | - | - | 281,244 |
| Accrued compensated absences | 18,814 | 16,911 | - | - | 923,511 |
| Accrued claims and judgments | 2,964,086 | 1,068,333 | - | - | 4,032,419 |
| **Total Current Liabilities** | **3,002,086** | **1,185,676** | **50,661** | **164,404** | **6,508,168** |
| Noncurrent: | | | | | |
| Accrued compensated absences | 11,749 | 10,868 | - | - | 600,653 |
| Accrued claims and judgments | 7,256,899 | 1,819,053 | - | - | 9,075,952 |
| Net OPEB liability | - | - | - | - | 5,340,000 |
| Net pension liability | 430,956 | 388,671 | - | - | 15,792,086 |
| **Total Noncurrent Liabilities** | **7,699,604** | **2,218,592** | **-** | **-** | **30,808,691** |
| **Total Liabilities** | **10,701,690** | **3,404,268** | **50,661** | **164,404** | **37,316,859** |
| **Deferred Inflows of Resources:** | | | | | |
| Deferred OPEB related items | - | - | - | - | 3,594,000 |
| Deferred pension related items | 124,146 | 111,965 | - | - | 4,549,228 |
| **Total Deferred Inflows of Resources** | **124,146** | **111,965** | **-** | **-** | **8,143,228** |
| **Net Position:** | | | | | |
| Investment in capital assets | - | - | - | - | 123,661,439 |
| Unrestricted | (2,171,384) | (1,959,624) | 1,131,556 | 1,113,189 | 34,663,954 |
| **Total Net Position** | **$ (2,171,384)** | **$ (1,959,624)** | **$ 1,131,556** | **$ 1,113,189** | **$ 158,325,393** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS YEAR ENDED JUNE 30, 2022**

| | Governmental Activities - Internal Service Funds | | | |
|---|---|---|---|---|
| | **Fleet** | **Facilities** | **Information Technology** | **General Equipment Replacement** |
| **Operating Revenues:** | | | | |
| Sales and service charges | $ 19,407,360 | $ 7,383,908 | $ 13,545,606 | $ 2,843,403 |
| Miscellaneous | 631,538 | 79,348 | - | - |
| **Total Operating Revenues** | **20,038,898** | **7,463,256** | **13,545,606** | **2,843,403** |
| **Operating Expenses:** | | | | |
| Administration and general | - | - | - | - |
| Depreciation and amortization | 4,751,744 | 4,256,521 | 1,959,775 | 262,932 |
| Operations | 8,395,926 | 5,602,466 | 10,482,183 | 219,382 |
| Claims expense | - | - | - | - |
| **Total Operating Expenses** | **13,147,670** | **9,858,987** | **12,441,958** | **482,314** |
| Operating Income (Loss) | 6,891,228 | (2,395,731) | 1,103,648 | 2,361,089 |
| **Nonoperating Revenues (Expenses):** | | | | |
| Interest revenue (loss) | (1,877,723) | (346,238) | (384,101) | (281,973) |
| **Total Nonoperating Revenues (Expenses)** | **(1,877,723)** | **(346,238)** | **(384,101)** | **(281,973)** |
| Income (Loss) Before Transfers | 5,013,505 | (2,741,969) | 719,547 | 2,079,116 |
| Transfers in | 40,525 | 1,545,631 | 1,545,631 | 1,495,631 |
| Changes in Net Position | 5,054,030 | (1,196,338) | 2,265,178 | 3,574,747 |
| **Net Position:** | | | | |
| Beginning of Year | 52,484,997 | 100,415,669 | (4,383,007) | 1,996,380 |
| **End of Fiscal Year** | **$ 57,539,027** | **$ 99,219,331** | **$ (2,117,829)** | **$ 5,571,127** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**INTERNAL SERVICE FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Governmental Activities - Internal Service Funds | | | | |
|---|---|---|---|---|---|
| | Worker's Compensation | General Liability | Unemployment Reserve | General Benefits | Totals |
| **Operating Revenues:** | | | | | |
| Sales and service charges | $ 4,113,557 | $ 2,411,881 | $ 332,149 | $ 2,070,359 | $ 52,108,223 |
| Miscellaneous | 104,513 | - | - | - | 815,399 |
| **Total Operating Revenues** | **4,218,070** | **2,411,881** | **332,149** | **2,070,359** | **52,923,622** |
| **Operating Expenses:** | | | | | |
| Administration and general | - | - | 11,415 | - | 11,415 |
| Depreciation and amortization | - | - | - | - | 11,230,972 |
| Operations | 2,074,287 | 4,045,327 | 107,416 | 194,679 | 31,121,666 |
| Claims expense | 5,409,782 | 1,759,146 | 50,658 | 1,810,094 | 9,029,680 |
| **Total Operating Expenses** | **7,484,069** | **5,804,473** | **169,489** | **2,004,773** | **51,393,733** |
| Operating Income (Loss) | (3,265,999) | (3,392,592) | 162,660 | 65,586 | 1,529,889 |
| **Nonoperating Revenues (Expenses):** | | | | | |
| Interest revenue (loss) | (514,728) | (101,283) | (76,232) | (80,052) | (3,662,330) |
| **Total Nonoperating Revenues (Expenses)** | **(514,728)** | **(101,283)** | **(76,232)** | **(80,052)** | **(3,662,330)** |
| Income (Loss) Before Transfers | (3,780,727) | (3,493,875) | 86,428 | (14,466) | (2,132,441) |
| Transfers in | - | - | 634,000 | - | 5,261,418 |
| Changes in Net Position | (3,780,727) | (3,493,875) | 720,428 | (14,466) | 3,128,977 |
| **Net Position:** | | | | | |
| Beginning of Year | 1,609,343 | 1,534,251 | 411,128 | 1,127,655 | 155,196,416 |
| **End of Fiscal Year** | **$ (2,171,384)** | **$ (1,959,624)** | **$ 1,131,556** | **$ 1,113,189** | **$ 158,325,393** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF CASH FLOWS**
**INTERNAL SERVICE FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Governmental Activities - Internal Service Funds | | | |
|---|---|---|---|---|
| | **Fleet** | **Facilities** | **Information Technology** | **General Equipment Replacement** |
| **Cash Flows from Operating Activities:** | | | | |
| Cash received from customers and users | $ 20,170,851 | $ 7,397,240 | $ 13,540,835 | $ 2,841,817 |
| Cash paid to suppliers for goods and services | (11,941,077) | (5,251,648) | (8,583,673) | (196,538) |
| Cash paid to employees for services | (565,468) | (576,860) | (3,161,527) | - |
| Claims paid | - | - | - | - |
| **Net Cash Provided (Used) by Operating Activities** | **7,664,306** | **1,568,732** | **1,795,635** | **2,645,279** |
| **Cash Flows from Non-Capital Financing Activities:** | | | | |
| Cash transfers in | 40,525 | 1,545,631 | 1,545,631 | 1,495,631 |
| Payment made to other funds | (175,037) | - | - | - |
| Cash received from notes and loans receivable | 663,361 | - | - | - |
| Repayments on advance to other funds | 770,413 | - | - | - |
| **Net Cash Provided (Used) by Non-Capital Financing Activities** | **1,299,262** | **1,545,631** | **1,545,631** | **1,495,631** |
| **Cash Flows from Capital and Related Financing Activities:** | | | | |
| Acquisition and construction of capital assets | (5,096,330) | (15,442) | (98,119) | (11,999) |
| **Net Cash Provided (Used) by Capital and Related Financing Activities** | **(5,096,330)** | **(15,442)** | **(98,119)** | **(11,999)** |
| **Cash Flows from Investing Activities:** | | | | |
| Fair market adjustment | (2,324,988) | (414,852) | (461,078) | (317,531) |
| Interest received | 447,265 | 68,614 | 76,977 | 35,558 |
| **Net Cash Provided (Used) by Investing Activities** | **(1,877,723)** | **(346,238)** | **(384,101)** | **(281,973)** |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | **1,989,515** | **2,752,683** | **2,859,046** | **3,846,938** |
| Cash and Cash Equivalents at Beginning of Year | 31,842,445 | 3,339,130 | 3,910,263 | 779,798 |
| **Cash and Cash Equivalents at End of Year** | **$ 33,831,960** | **$ 6,091,813** | **$ 6,769,309** | **$ 4,626,736** |
| **Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:** | | | | |
| Operating income (loss) | $ 6,891,228 | $ (2,395,731) | $ 1,103,648 | $ 2,361,089 |
| **Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:** | | | | |
| Depreciation and amortization | 4,751,744 | 4,256,521 | 1,959,775 | 262,932 |
| (Increase) decrease in receivables | 131,953 | (66,016) | (4,771) | (1,586) |
| (Increase) decrease in inventory | (263,542) | 5,922 | - | - |
| (Increase) decrease in prepaid expense | (2,581,243) | | 34,248 | - |
| Increase (decrease) in accounts payable | 8,706 | 286,682 | 92,387 | 22,844 |
| Increase (decrease) in accrued liabilities | 13,168 | 20,827 | 21,876 | - |
| Increase (decrease) in claims and judgments | | | - | - |
| Increase (decrease) in net pension liability | (1,625,254) | (980,632) | (3,814,016) | - |
| Increase (decrease) in net OPEB liability | (658,000) | (356,000) | (370,000) | - |
| (Increase) decrease in deferred pension related items | 1,008,730 | 749,067 | 2,774,859 | - |
| (Increase) decrease in deferred OPEB related items | (30,000) | 27,000 | 58,000 | - |
| Increase (decrease) in compensated absences | 16,816 | 21,092 | (60,371) | - |
| **Total Adjustments** | **773,078** | **3,964,463** | **691,987** | **284,190** |
| **Net Cash Provided (Used) by Operating Activities** | **$ 7,664,306** | **$ 1,568,732** | **$ 1,795,635** | **$ 2,645,279** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF CASH FLOWS**
**INTERNAL SERVICE FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Governmental Activities - Internal Service Funds | | | | |
|---|---|---|---|---|---|
| | Worker's Compensation | General Liability | Unemployment Reserve | General Benefits | Totals |
| **Cash Flows from Operating Activities:** | | | | | |
| Cash received from customers and users | $ 4,208,427 | $ 2,410,185 | $ 331,667 | $ 2,063,366 | $ 52,964,388 |
| Cash paid to suppliers for goods and services | (344,258) | (2,754,919) | (99,469) | (229,260) | (29,400,842) |
| Cash paid to employees for services | (202,353) | (195,136) | - | - | (4,701,344) |
| Claims paid | (5,409,782) | (1,759,146) | (50,658) | (1,810,094) | (9,029,680) |
| **Net Cash Provided (Used) by Operating Activities** | **(1,747,966)** | **(2,299,016)** | **181,540** | **24,012** | **9,832,522** |
| **Cash Flows from Non-Capital Financing Activities:** | | | | | |
| Cash transfers in | - | - | 634,000 | - | 5,261,418 |
| Payment made to other funds | - | - | - | - | (175,037) |
| Cash received from notes and loans receivable | - | - | - | - | 663,361 |
| Repayments on advance to other funds | - | - | - | - | 770,413 |
| **Net Cash Provided (Used) by Non-Capital Financing Activities** | **-** | **-** | **634,000** | **-** | **6,520,155** |
| **Cash Flows from Capital and Related Financing Activities:** | | | | | |
| Acquisition and construction of capital assets | - | - | - | - | (5,221,890) |
| **Net Cash Provided (Used) by Capital and Related Financing Activities** | **-** | **-** | **-** | **-** | **(5,221,890)** |
| **Cash Flows from Investing Activities:** | | | | | |
| Fair market adjustment | (592,840) | (102,684) | (83,033) | (87,832) | (4,384,838) |
| Interest received | 78,112 | 1,401 | 6,801 | 7,780 | 722,508 |
| **Net Cash Provided (Used) by Investing Activities** | **(514,728)** | **(101,283)** | **(76,232)** | **(80,052)** | **(3,662,330)** |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | **(2,262,694)** | **(2,400,299)** | **739,308** | **(56,040)** | **7,468,457** |
| Cash and Cash Equivalents at Beginning of Year | 10,786,062 | 3,857,600 | 438,543 | 1,320,349 | 56,274,190 |
| **Cash and Cash Equivalents at End of Year** | **$ 8,523,368** | **$ 1,457,301** | **$ 1,177,851** | **$ 1,264,309** | **$ 63,742,647** |
| **Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:** | | | | | |
| Operating income (loss) | $ (3,265,999) | $ (3,392,592) | $ 162,660 | $ 65,586 | $ 1,529,889 |
| **Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:** | | | | | |
| Depreciation and amortization | - | - | - | - | 11,230,972 |
| (Increase) decrease in receivables | (9,643) | (1,696) | (482) | (6,993) | 40,766 |
| (Increase) decrease in inventory | - | - | - | - | (257,620) |
| (Increase) decrease in prepaid expense | - | - | - | - | (2,546,995) |
| Increase (decrease) in accounts payable | (902) | 80,145 | 19,362 | (34,581) | 474,643 |
| Increase (decrease) in accrued liabilities | 10,493 | 10,431 | - | - | 76,795 |
| Increase (decrease) in claims and judgments | 1,519,904 | 1,007,596 | - | - | 2,527,500 |
| Increase (decrease) in net pension liability | (97,067) | (86,050) | - | - | (6,603,019) |
| Increase (decrease) in net OPEB liability | - | - | - | - | (1,384,000) |
| (Increase) decrease in deferred pension related items | 117,199 | 105,474 | - | - | 4,755,329 |
| (Increase) decrease in deferred OPEB related items | - | - | - | - | 55,000 |
| Increase (decrease) in compensated absences | (21,951) | (22,324) | - | - | (66,738) |
| **Total Adjustments** | **1,518,033** | **1,093,576** | **18,880** | **(41,574)** | **8,302,633** |
| **Net Cash Provided (Used) by Operating Activities** | **$ (1,747,966)** | **$ (2,299,016)** | **$ 181,540** | **$ 24,012** | **$ 9,832,522** |

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## PRIVATE PURPOSE TRUST FUNDS

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

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

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

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**PRIVATE-PURPOSE TRUST FUNDS**
**JUNE 30, 2022**

| | Endowment Private-Purpose Trust | Successor Agency to the Redevelopment Agency Private-Purpose Trust | Total |
|---|---|---|---|
| **Assets:** | | | |
| Cash and investments in City Treasury | $ 1,767,530 | $ 5,172,779 | $ 6,940,309 |
| Receivables: | | | |
| Accounts | 4,907 | 115,524 | 120,431 |
| Restricted assets: | | | |
| Cash and investments with fiscal agents | - | 52,107 | 52,107 |
| **Total Assets** | **1,772,437** | **5,340,410** | **7,112,847** |
| **Liabilities:** | | | |
| Accounts payable | - | 11 | 11 |
| Accrued liabilities | - | 740,746 | 740,746 |
| Long-term liabilities: | | | |
| Bonds due in one year | - | 1,212,132 | 1,212,132 |
| Bonds due in more than one year | - | 40,105,142 | 40,105,142 |
| **Total Liabilities** | **-** | **42,058,031** | **42,058,031** |
| **Net Position (Deficit):** | | | |
| Held in trust for private purposes, organizations and other governments | 1,772,437 | (36,717,621) | (34,945,184) |
| **Total Net Position (Deficit)** | **$ 1,772,437** | **$ (36,717,621)** | **$ (34,945,184)** |

**CITY OF ROSEVILLE**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**PRIVATE-PURPOSE TRUST FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Endowment Private-Purpose Trust | Successor Agency to the Redevelopment Agency Private-Purpose Trust | Total |
|---|---|---|---|
| **Additions:** | | | |
| Property taxes, net of pass through payments | $ - | $ 2,963,759 | $ 2,963,759 |
| Investment income | (163,373) | (285,248) | (448,621) |
| Miscellaneous | - | 39,225 | 39,225 |
| **Total Additions** | **(163,373)** | **2,717,736** | **2,554,363** |
| **Deductions:** | | | |
| Administrative expenses | - | 1,392 | 1,392 |
| Contractual services | 10,573 | 125,807 | 136,380 |
| Interest and fiscal charges | - | 837,541 | 837,541 |
| Contributions to other governments | - | 388,986 | 388,986 |
| **Total Deductions** | **10,573** | **1,353,726** | **1,364,299** |
| **Changes in Net Position** | **(173,946)** | **1,364,010** | **1,190,064** |
| Net Position - Beginning of the Year | 1,946,383 | (38,081,631) | (36,135,248) |
| **Net Position - End of the Year** | **$ 1,772,437** | **$ (36,717,621)** | **$ (34,945,184)** |

## 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 (CSDs). These funds account for the monies collected and disbursed for land-based debt, where the City is not obligated for the debt.

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

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

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

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

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

South Placer Wastewater Authority (SPWA). SPWA is a Joint Powers Authority comprised of the City, Placer County and South Placer Public Utilities District. The City is acting as the treasurer and construction manager. This JPA was formed to issue debt to facilitate the construction of the regional wastewater infrastructure. The agencies collect regional wastewater connection fees and submit them to SPWA which is used for debt service payments and for the future expansion of facilities.

Special Sewer Benefit Areas. The Sewer Special Benefit Areas were established to reimburse from properties benefiting from certain sewer infrastructure and oversized pipelines in portions of the City. The reimbursements are made to various project participants.

South Placer County Tourism Business Improvement District (SPCTBID). All hotels in the region are assessed fees for the purpose of promoting tourism in the area. These fees are forwarded to the City quarterly and then submitted quarterly to the SPCTBID.

South Placer County Safe Kids Coalition. The fees are collected for and submitted to an organization in Placer County for child safety programs.

External Traffic Mitigation Fees. These fees are collected via building permits and submitted quarterly to Placer County and Placer County Transportation Authority to fund regional traffic mitigation due to new developments.

## CUSTODIAL FUNDS

Placer County Air Pollution Control Fund. The fee is collected to contribute towards construction of a future animal shelter in South Placer County.

Sierra College Boulevard Fund. To account for contributions to provide maintenance of bike trails and open space.

Special Assessment Collection Fees. To account for fees collected for Placer County's administration of the City's Special Assessments.

Developer Reimbursements. To account for developer reimbursements.

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**CUSTODIAL FUNDS**
**JUNE 30, 2022**

| | Special Assessments/Community Services Districts (CSDs) | North Roseville - Rocklin Sewer Refunding District | Foothills Boulevard Extension Assessment | Highway 65 JPA (Bizz Johnson JPA) |
|---|---|---|---|---|
| **Assets:** | | | | |
| Cash and investments in City Treasury | $ 24,369,832 | $ 3,302 | $ 1,338 | $ 254,525 |
| Receivables: | | | | |
| Accounts | 1,752,206 | - | - | 244,618 |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 34,026,992 | - | - | - |
| **Total Assets** | **60,149,030** | **3,302** | **1,338** | **499,143** |
| **Deferred Outflows of Resources:** | | | | |
| Deferred charge on refunding | 17,253,963 | - | - | - |
| **Total Deferred Outflows of Resources** | **17,253,963** | **-** | **-** | **-** |
| **Liabilities:** | | | | |
| Accounts payable | 29,158 | - | - | - |
| Accrued liabilities | 6,373,849 | - | - | - |
| Unearned revenues | 28,108 | - | - | - |
| Deposits payable | - | - | - | - |
| Due to other government agencies | - | - | - | 7,101,651 |
| Long-term liabilities: | | | | |
| Bonds due in one year | 14,393,000 | - | - | - |
| Bonds due in more than one year | 447,408,342 | - | - | - |
| **Total Liabilities** | **468,232,457** | **-** | **-** | **7,101,651** |
| **Net Position (Deficit):** | | | | |
| Held in trust for private purposes, organizations and other governments | (390,829,464) | 3,302 | 1,338 | (6,602,508) |
| **Total Net Position (Deficit)** | **$ (390,829,464)** | **$ 3,302** | **$ 1,338** | **$ (6,602,508)** |

| | Dry Creek Drainage Basin | County Capital Facilities | South Placer Wastewater Authority (SPWA) | Special Sewer Benefit Areas |
|---|---|---|---|---|
| **Assets:** | | | | |
| Cash and investments in City Treasury | $ 14,892 | $ 1,440,495 | $ 110,817,649 | $ 190,032 |
| Receivables: | | | | |
| Accounts | 38 | 328 | 6,365,630 | 726 |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | - | - | 43,203,968 | - |
| **Total Assets** | **14,930** | **1,440,823** | **160,387,247** | **190,758** |
| **Deferred Outflows of Resources:** | | | | |
| Deferred charge on refunding | - | - | - | - |
| **Total Deferred Outflows of Resources** | **-** | **-** | **-** | **-** |
| **Liabilities:** | | | | |
| Accounts payable | 15,732 | 1,526,840 | 4,234,562 | - |
| Accrued liabilities | - | - | 1,191,502 | - |
| Unearned revenues | - | - | - | - |
| Deposits payable | - | - | - | 147,272 |
| Due to other government agencies | 27 | 11,601 | - | - |
| Long-term liabilities: | | | | |
| Bonds due in one year | - | - | 5,790,000 | - |
| Bonds due in more than one year | - | - | 169,199,177 | - |
| **Total Liabilities** | **15,759** | **1,538,441** | **180,415,241** | **147,272** |
| **Net Position (Deficit):** | | | | |
| Held in trust for private purposes, organizations and other governments | (829) | (97,618) | (20,027,994) | 43,486 |
| **Total Net Position (Deficit)** | **$ (829)** | **$ (97,618)** | **$ (20,027,994)** | **$ 43,486** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**CUSTODIAL FUNDS**
**JUNE 30, 2022**

| | South Placer County Tourism Business Improvement District (SPCTBID) | South Placer County Safe Kids Coalition | External Traffic Mitigation Fees | Placer County Air Pollution Control Fund |
|---|---|---|---|---|
| **Assets:** | | | | |
| Cash and investments in City Treasury | $ 26,044 | $ - | $ 2,066,621 | $ 36,620 |
| Receivables: | | | | |
| Accounts | 1,097,709 | 16 | 8,680,173 | - |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | 514,964 | - | - | - |
| **Total Assets** | **1,638,717** | **16** | **10,746,794** | **36,620** |
| **Deferred Outflows of Resources:** | | | | |
| Deferred charge on refunding | - | - | - | - |
| **Total Deferred Outflows of Resources** | **-** | **-** | **-** | **-** |
| **Liabilities:** | | | | |
| Accounts payable | 582,293 | - | 2,179,749 | - |
| Accrued liabilities | 143,796 | - | - | - |
| Unearned revenues | - | - | - | - |
| Deposits payable | - | - | - | - |
| Due to other government agencies | - | 16 | 14,334 | 38,353 |
| Long-term liabilities: | | | | |
| Bonds due in one year | 1,129,000 | - | - | - |
| Bonds due in more than one year | 29,934,000 | - | - | - |
| **Total Liabilities** | **31,789,089** | **16** | **2,194,083** | **38,353** |
| **Net Position (Deficit):** | | | | |
| Held in trust for private purposes, organizations and other governments | (30,150,372) | - | 8,552,711 | (1,733) |
| **Total Net Position (Deficit)** | **$ (30,150,372)** | **$ -** | **$ 8,552,711** | **$ (1,733)** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF FIDUCIARY NET POSITION**
**CUSTODIAL FUNDS**
**JUNE 30, 2022**

| | Sierra College Boulevard Fund | Special Assessment Collection Fees | Developer Reimbursements | Totals |
|---|---|---|---|---|
| **Assets:** | | | | |
| Cash and investments in City Treasury | $ 20,543 | $ 12,799 | $ 1,433,235 | $ 140,687,927 |
| Receivables: | | | | |
| Accounts | - | - | 4,319 | 18,145,763 |
| Restricted assets: | | | | |
| Cash and investments with fiscal agents | - | - | - | 77,745,924 |
| **Total Assets** | **20,543** | **12,799** | **1,437,554** | **236,579,614** |
| **Deferred Outflows of Resources:** | | | | |
| Deferred charge on refunding | - | - | - | 17,253,963 |
| **Total Deferred Outflows of Resources** | **-** | **-** | **-** | **17,253,963** |
| **Liabilities:** | | | | |
| Accounts payable | - | - | 1,353,703 | 9,922,037 |
| Accrued liabilities | - | - | - | 7,709,147 |
| Unearned revenues | - | - | - | 28,108 |
| Deposits payable | - | - | 80,207 | 227,479 |
| Due to other government agencies | 21,525 | - | - | 7,187,507 |
| Long-term liabilities: | | | | |
| Bonds due in one year | - | - | - | 21,312,000 |
| Bonds due in more than one year | - | - | - | 646,541,519 |
| **Total Liabilities** | **21,525** | **-** | **1,433,910** | **692,927,797** |
| **Net Position (Deficit):** | | | | |
| Held in trust for private purposes, organizations and other governments | (982) | 12,799 | 3,644 | (439,094,220) |
| **Total Net Position (Deficit)** | **$ (982)** | **$ 12,799** | **$ 3,644** | **$ (439,094,220)** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**CUSTODIAL FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Special Assessments/Community Services Districts (CSDs) | North Roseville - Rocklin Sewer Refunding District | Foothills Boulevard Extension Assessment | Highway 65 JPA (Bizz Johnson JPA) |
|---|---|---|---|---|
| **Additions:** | | | | |
| Property taxes, net of pass through payments | $ 37,348,550 | $ - | $ - | $ - |
| Intergovernmental | - | - | - | - |
| Investment income | (1,842,469) | (197) | (81) | (15,579) |
| Contributions from members | - | - | - | - |
| Miscellaneous | 165,202 | - | - | 1,303,285 |
| **Total Additions** | **35,671,283** | **(197)** | **(81)** | **1,287,706** |
| **Deductions:** | | | | |
| Administrative expenses | 942,268 | - | - | - |
| Contractual services | 301 | - | - | - |
| Interest and fiscal charges | 21,114,141 | - | - | - |
| Contributions to other governments | 53,933,392 | - | - | 9,048 |
| **Total Deductions** | **75,990,102** | **-** | **-** | **9,048** |
| **Changes in Net Position** | **(40,318,819)** | **(197)** | **(81)** | **1,278,658** |
| Net Position - Beginning of the Year | (350,510,645) | 3,499 | 1,419 | (7,881,166) |
| Restatements | - | - | - | - |
| Net Position - Beginning of the Year, as Restated | (350,510,645) | 3,499 | 1,419 | (7,881,166) |
| **Net Position - End of the Year** | **$ (390,829,464)** | **$ 3,302** | **$ 1,338** | **$ (6,602,508)** |

| | Dry Creek Drainage Basin | County Capital Facilities | South Placer Wastewater Authority (SPWA) | Special Sewer Benefit Areas |
|---|---|---|---|---|
| **Additions:** | | | | |
| Property taxes, net of pass through payments | $ - | $ - | $ - | $ - |
| Intergovernmental | - | - | 4,584,159 | - |
| Investment income | (1,000) | (88,483) | (3,745,348) | (11,279) |
| Contributions from members | - | - | 32,022,093 | - |
| Miscellaneous | - | 4,348,550 | 230,400 | - |
| **Total Additions** | **(1,000)** | **4,260,067** | **33,091,304** | **(11,279)** |
| **Deductions:** | | | | |
| Administrative expenses | - | - | - | - |
| Contractual services | - | 17 | 1,535 | 5 |
| Interest and fiscal charges | - | - | 4,206,694 | - |
| Contributions to other governments | (3,732) | 4,377,244 | 31,132,278 | - |
| **Total Deductions** | **(3,732)** | **4,377,261** | **35,340,507** | **5** |
| **Changes in Net Position** | **2,732** | **(117,194)** | **(2,249,203)** | **(11,284)** |
| Net Position - Beginning of the Year | (3,561) | 19,576 | (20,305,364) | 54,770 |
| Restatements | - | - | 2,526,573 | - |
| Net Position - Beginning of the Year, as Restated | (3,561) | 19,576 | (17,778,791) | 54,770 |
| **Net Position - End of the Year** | **$ (829)** | **$ (97,618)** | **$ (20,027,994)** | **$ 43,486** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**CUSTODIAL FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | South Placer County Tourism Business Improvement District (SPCTBID) | South Placer County Safe Kids Coalition | External Traffic Mitigation Fees | Placer County Air Pollution Control Fund |
|---|---|---|---|---|
| **Additions:** | | | | |
| Property taxes, net of pass through payments | $ 4,581,759 | $ - | $ - | $ - |
| Intergovernmental | - | - | - | - |
| Investment income | 927 | (22) | (127,239) | (2,581) |
| Contributions from members | - | - | - | - |
| Miscellaneous | - | - | 10,506,599 | 74,474 |
| **Total Additions** | **4,582,686** | **(22)** | **10,379,360** | **71,893** |
| **Deductions:** | | | | |
| Administrative expenses | 4,150 | - | - | - |
| Contractual services | - | - | 28 | - |
| Interest and fiscal charges | 954,520 | - | - | - |
| Contributions to other governments | 2,523,978 | - | 6,698,771 | 75,012 |
| **Total Deductions** | **3,482,648** | **-** | **6,698,799** | **75,012** |
| **Changes in Net Position** | **1,100,038** | **(22)** | **3,680,561** | **(3,119)** |
| Net Position - Beginning of the Year | (31,250,410) | 22 | 4,872,150 | 1,386 |
| Restatements | - | - | - | - |
| Net Position - Beginning of the Year, as Restated | (31,250,410) | 22 | 4,872,150 | 1,386 |
| **Net Position - End of the Year** | **$ (30,150,372)** | **$ -** | **$ 8,552,711** | **$ (1,733)** |

**CITY OF ROSEVILLE**

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**CUSTODIAL FUNDS**
**YEAR ENDED JUNE 30, 2022**

| | Sierra College Boulevard Fund | Special Assessment Collection Fees | Developer Reimbursements | Totals |
|---|---|---|---|---|
| **Additions:** | | | | |
| Property taxes, net of pass through payments | $ - | $ - | $ - | $ 41,930,309 |
| Intergovernmental | - | - | - | 4,584,159 |
| Investment income | (1,438) | 12,360 | (94,082) | (5,916,511) |
| Contributions from members | - | - | - | 32,022,093 |
| Miscellaneous | 41,877 | - | - | 16,670,387 |
| **Total Additions** | **40,439** | **12,360** | **(94,082)** | **89,290,437** |
| **Deductions:** | | | | |
| Administrative expenses | - | - | - | 946,418 |
| Contractual services | - | - | 14 | 1,900 |
| Interest and fiscal charges | - | - | - | 26,275,355 |
| Contributions to other governments | 42,178 | - | - | 98,788,169 |
| **Total Deductions** | **42,178** | **-** | **14** | **126,011,842** |
| **Changes in Net Position** | **(1,739)** | **12,360** | **(94,096)** | **(36,721,405)** |
| Net Position - Beginning of the Year | 757 | 439 | 97,740 | (404,899,388) |
| Restatements | - | - | - | 2,526,573 |
| Net Position - Beginning of the Year, as Restated | 757 | 439 | 97,740 | (402,372,815) |
| **Net Position - End of the Year** | **$ (982)** | **$ 12,799** | **$ 3,644** | **$ (439,094,220)** |

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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 Tax Payers
Property Tax Levies and Collections
Electric Customers and Revenues
Residential Energy Prices
Business Energy Prices

**Debt Capacity**
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future:

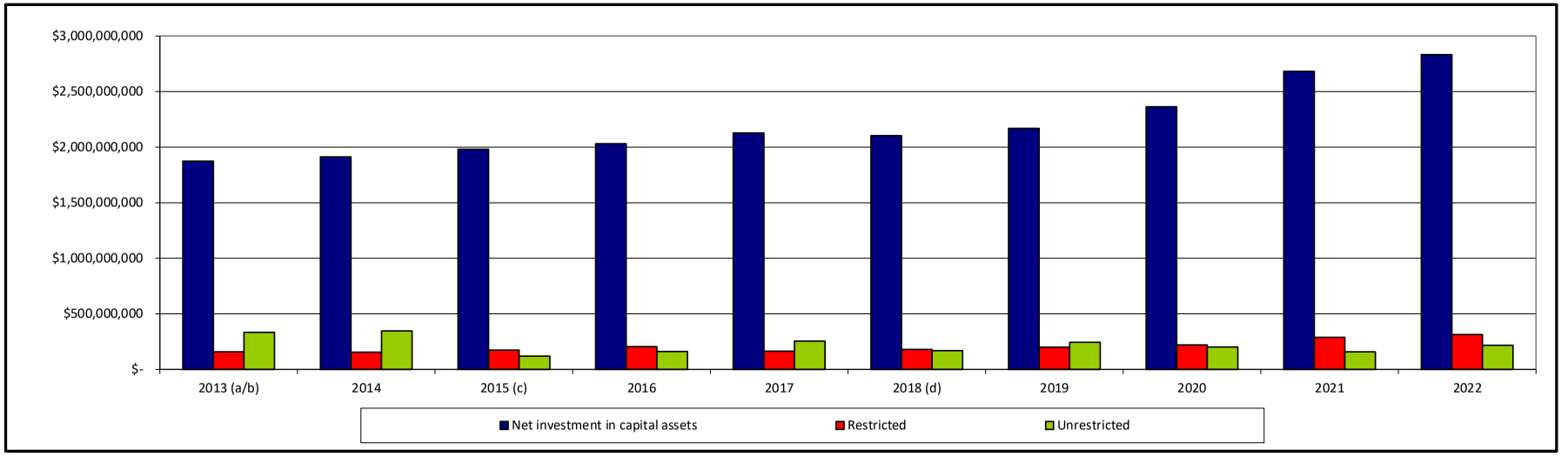
Ratio of Outstanding Debt by Type
Revenue Bond Coverage – 2014 Redevelopment Tax Allocation Bonds
Revenue Bond Coverage – 2016 Redevelopment Tax Allocation Bonds
Computation of Direct and Overlapping Debt
Computation of Legal Bonded Debt Margin

**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
# NET POSITION BY COMPONENT
# Last Ten Fiscal Years
# (accrual basis of accounting)




| | Fiscal Year Ended June 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2013 (a/b) | 2014 | 2015 (c) | 2016 | 2017 | 2018 (d) | 2019 | 2020 | 2021 | 2022 |
| ***Governmental activities*** | | | | | | | | | | |
| Net investment in capital assets | $837,323,692 | $828,800,273 | $844,036,089 | $874,967,712 | $963,416,426 | $930,356,095 | $938,614,328 | $1,013,822,662 | $1,052,418,279 | $1,117,069,795 |
| Restricted | 131,372,528 | 123,592,373 | 139,686,598 | 171,581,599 | 128,500,453 | 130,786,912 | 155,247,564 | 166,271,014 | 248,827,815 | 270,530,953 |
| Unrestricted | 90,617,991 | 75,908,251 | (94,115,158) | (93,575,847) | (42,897,806) | (125,570,328) | (101,759,015) | (132,007,818) | (101,767,672) | (81,202,973) |
| Total governmental activities net position | $1,059,314,211 | $1,028,300,897 | $889,607,529 | $952,973,464 | $1,049,019,073 | $935,572,679 | $992,102,877 | $1,048,085,858 | $1,199,478,422 | $1,306,397,775 |
| ***Business-type activities*** | | | | | | | | | | |
| Net investment in capital assets | $1,036,619,532 | $1,084,782,351 | $1,137,488,311 | 1,156,762,308 | 1,164,442,267 | 1,174,477,350 | 1,231,485,112 | 1,350,027,938 | 1,630,310,774 | 1,715,883,382 |
| Restricted | 27,217,358 | 31,557,118 | 33,974,831 | 33,300,330 | 35,568,403 | 48,717,018 | 45,469,335 | 53,658,787 | 39,344,197 | 42,455,904 |
| Unrestricted | 243,176,781 | 270,348,547 | 214,253,723 | 255,100,345 | 298,014,583 | 294,622,023 | 345,923,257 | 333,608,421 | 260,050,162 | 298,513,226 |
| Total business-type activities net position | $1,307,013,671 | $1,386,688,016 | $1,385,716,865 | $1,445,162,983 | $1,498,025,253 | $1,517,816,391 | $1,622,877,704 | $1,737,295,146 | $1,929,705,133 | $2,056,852,512 |
| ***Primary government*** | | | | | | | | | | |
| Net investment in capital assets | $1,873,943,224 | $1,913,582,624 | $1,981,524,400 | $2,031,730,020 | $2,127,858,693 | $2,104,833,445 | $2,170,099,440 | $2,363,850,600 | $2,682,729,053 | $2,832,953,177 |
| Restricted | 158,589,886 | 155,149,491 | 173,661,429 | 204,881,929 | 164,068,856 | 179,503,930 | 200,716,899 | 219,929,801 | 288,172,012 | 312,986,857 |
| Unrestricted | 333,794,772 | 346,256,798 | 120,138,565 | 161,524,498 | 255,116,777 | 169,051,695 | 244,164,242 | 201,600,603 | 158,282,490 | 217,310,253 |
| Total primary government net position | $2,366,327,882 | $2,414,988,913 | $2,275,324,394 | $2,398,136,447 | $2,547,044,326 | $2,453,389,070 | $2,614,980,581 | $2,785,381,004 | $3,129,183,555 | $3,363,250,287 |

(a) The City implemented the provisions of GASB Statement 63 in fiscal year 2013, which replaced the term "net assets" with the term "net position."
(b) The City restated certain balances in fiscal year 2014; the statistics prior to 2014 have not been restated.
(c) The City implemented the provisions of GASB Statements 68 and 71 in fiscal year 2015; the statistics prior to 2015 have not been restated.
(d) The City implemented the provisions of GASB Statements 75 in fiscal year 2018 and restated certain balances.

*Source: City of Roseville's Annual Comprehensive Financial Report*

# CITY OF ROSEVILLE
# CHANGES IN NET POSITION
## Last Ten Fiscal Years
## (Accrual Basis of Accounting)

| | 2013 (a) | 2014 | 2015 (b) | 2016 | 2017 | 2018 (c)(d) | 2019 (f) | 2020 (f) | 2021 (e)(f) | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Expenses** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government | $36,146,055 | $42,359,074 | $33,259,988 | $24,156,228 | $23,477,949 | $19,793,110 | $16,000,782 | $20,144,744 | $18,900,319 | $34,983,617 |
| Police | 33,163,354 | 34,443,258 | 33,815,163 | 34,215,809 | 27,989,234 | 46,653,023 | 51,686,063 | 47,310,738 | 50,161,215 | 45,040,064 |
| Fire | 26,611,217 | 28,183,501 | 28,710,164 | 28,336,652 | 21,870,763 | 38,336,994 | 42,893,789 | 36,861,715 | 36,101,836 | 34,771,572 |
| Economic Development (e) | - | - | - | - | - | - | - | - | 4,177,122 | 463,922 |
| Parks and recreation | 22,032,310 | 13,939,153 | 21,676,006 | 21,289,788 | 19,273,481 | 28,848,599 | 29,543,138 | 31,791,977 | 34,984,176 | 28,571,207 |
| Public Works | 42,655,128 | 26,482,643 | 17,191,405 | 12,786,495 | 15,499,737 | 21,316,464 | 10,732,197 | 17,390,714 | 3,801,296 | 25,624,477 |
| Library | 4,537,528 | 4,634,502 | 4,728,411 | 4,675,146 | 3,356,937 | 5,888,252 | 6,095,245 | 4,756,588 | 5,960,578 | 5,400,847 |
| Development and Operations (e) | 6,070,940 | 14,194,087 | 20,677,108 | 21,661,632 | 22,387,337 | 25,227,066 | 28,999,967 | 57,985,840 | - | - |
| Development Services (e) | - | - | - | - | - | - | - | - | 32,782,151 | 36,471,718 |
| Annexation Payments (e) | - | - | - | - | - | - | - | - | 7,494,258 | 9,257,913 |
| Housing assistance payments | 4,049,279 | 3,858,070 | 4,046,250 | 4,077,451 | 4,216,417 | 4,248,895 | 4,673,530 | 7,386,919 | 5,706,057 | 6,908,949 |
| Interest on long-term debt | 1,274,294 | 740,975 | 543,336 | 1,170,785 | 4,285,329 | 4,798,427 | 1,304,195 | 1,484,120 | 1,549,203 | 3,092,019 |
| Total Governmental Activities Expenses | $176,540,105 | $168,835,263 | $164,647,831 | $152,369,986 | $142,357,184 | $195,110,830 | $191,928,906 | $225,113,355 | $201,618,211 | $230,586,305 |
| Business-Type Activities: | | | | | | | | | | |
| Electric | $144,141,500 | $144,616,552 | $139,307,833 | $141,831,457 | $150,984,130 | $149,337,786 d | $140,049,539 | $139,578,420 | $154,771,931 | $147,513,838 |
| Water | 24,569,405 | 25,300,949 | 25,123,587 | 26,723,627 | 30,074,999 | 32,296,706 | 31,518,663 | 37,477,974 | 39,906,556 | 33,413,271 |
| Wastewater | 33,820,510 | 36,129,357 | 34,558,191 | 34,569,588 | 40,370,531 | 45,984,028 | 57,655,228 | 45,807,920 | 74,288,202 | 75,201,547 |
| Solid Waste | 16,173,643 | 16,113,470 | 17,028,218 | 17,778,385 | 18,307,460 | 22,628,907 | 24,131,176 | 26,489,550 | 25,082,857 | 27,344,263 |
| Natural Gas | 26,383,130 | 25,984,715 | 25,574,327 | 25,179,279 | 24,685,497 | 24,217,677 | 23,711,730 | 23,226,521 | 22,649,501 | 22,061,056 |
| Golf Course | 2,617,733 | 2,501,897 | 2,598,524 | 2,502,782 | 2,466,928 | - | - | - | - | - |
| Local Transportation | 7,909,058 | 7,482,689 | 8,918,391 | 7,985,912 | 8,195,699 | 9,895,357 | 10,441,459 | 10,790,475 | 9,544,110 | 11,588,006 |
| School-age Child Care | 4,691,235 | 4,496,871 | 3,664,376 | 5,251,976 | 5,794,022 | 7,866,178 | 7,027,545 | 9,732,622 | 5,965,804 | 4,176,380 |
| Total Business-Type Activities Expenses | 260,306,214 | 262,626,500 | 256,773,447 | 261,823,006 | 280,879,266 | 292,226,639 | 294,535,340 | 293,103,482 | 332,208,961 | 321,298,361 |
| Total Primary Government Expenses | $436,846,319 | $431,461,763 | $421,421,278 | $414,192,992 | $423,236,450 | $487,337,469 | $486,464,246 | $518,216,837 | $533,827,172 | $551,884,666 |
| **Program Revenues** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General Government | $2,650,873 | $2,519,443 | $4,151,967 | $4,097,453 | $5,153,373 | $5,688,733 | $4,426,702 | $4,405,118 | $8,023,303 | $8,990,775 |
| Police | 1,504,357 | 1,541,641 | 1,384,407 | 1,354,837 | 1,322,994 | 1,473,504 | 1,535,265 | 1,020,556 | 2,836,860 | 5,129,861 |
| Fire | 821,543 | 1,326,015 | 1,525,539 | 1,704,523 | 2,377,309 | 2,138,165 | 2,619,760 | 1,271,615 | 933,148 | 1,082,341 |
| Economic Development (e) | - | - | - | - | - | - | - | - | 35,903 | 27,956 |
| Parks and recreation | 12,574,853 | 11,391,414 | 13,361,020 | 13,093,192 | 14,657,957 | 17,469,661 | 18,747,740 | 6,445,595 | 16,731,091 | 18,943,647 |
| Public Works | 3,124,557 | 224,389 | 207,635 | 30,618 | 518,117 | 158,610 | 222,332 | 1,459,973 | 5,271,802 | 5,007,696 |
| Library | 297,467 | 332,387 | 137,575 | 128,689 | 24,085 | 18,561 | 15,069 | 94,298 | 134,472 | 45,688 |
| Development and Operations (e) | 1,691,318 | 7,131,093 | 9,016,571 | 8,941,215 | 10,370,206 | 12,440,599 | 12,124,757 | 15,847,685 | - | - |
| Development Services (e) | - | - | - | - | - | - | - | - | 27,002,711 | 30,095,194 |
| Operating Grants and Contributions | 9,609,400 | 10,996,049 | 12,420,283 | 18,730,677 | 21,033,377 | 17,220,739 | 16,951,285 | 18,652,630 | 28,456,130 | 31,679,581 |
| Capital Grants and Contributions | 21,787,386 | 22,489,470 | 29,838,252 | 38,641,052 | 35,523,510 | 27,774,425 | 40,652,774 | 69,325,319 | 85,770,557 | 54,421,381 |
| Total Government Activities Program Revenues | 54,061,754 | 57,951,901 | 72,043,249 | 86,722,256 | 90,980,928 | 84,382,997 | 97,295,684 | 118,522,789 | 175,195,977 | 155,424,120 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Electric | 159,002,035 | 162,182,048 | 168,349,951 | 167,160,777 | 166,006,839 | 168,559,762 | 168,047,418 | 162,547,979 | $165,995,197 | $169,089,053 |
| Water | 22,899,867 | 23,212,495 | 23,511,499 | 22,960,518 | 27,983,419 | 31,624,951 | 32,851,109 | 34,797,988 | 36,887,506 | 37,121,021 |
| Wastewater | 27,693,272 | 30,398,896 | 31,786,319 | 34,411,404 | 39,000,990 | 37,426,508 | 43,389,397 | 42,065,481 | 43,609,275 | 48,216,934 |
| Solid Waste | 21,437,536 | 21,806,830 | 22,002,869 | 22,403,352 | 23,111,497 | 24,257,746 | 25,227,177 | 26,859,636 | 28,638,281 | 35,553,901 |
| Natural Gas | 16,530,605 | 16,529,666 | 16,528,513 | 16,572,034 | 16,528,513 | 16,528,513 | 16,738,649 | 16,563,725 | 14,568,504 | 10,348,120 |
| Golf Course | 2,460,509 | 2,392,702 | 2,386,188 | 2,216,692 | 1,931,550 | - | - | - | - | - |
| Local Transportation | 1,075,864 | 1,141,354 | 1,201,224 | 1,177,935 | 1,396,957 | 1,138,726 | 1,114,798 | 923,491 | 268,884 | 371,942 |
| School-age Child Care | 4,475,225 | 4,780,848 | 4,273,030 | 5,475,945 | 5,680,237 | 6,396,920 | 6,867,594 | 5,431,246 | 2,986,556 | 5,032,204 |
| Operating Grants and Contributions | 7,175,122 | 13,286,509 | 14,272,710 | 5,878,612 | 10,640,845 | 12,614,825 | 24,255,105 | 11,478,132 | 13,954,837 | 14,201,456 |
| Capital Grants and Contributions | 17,501,234 | 43,539,243 | 50,670,825 | 55,809,279 | 61,026,801 | 78,824,553 | 74,948,559 | 97,350,203 | 215,581,626 | 144,859,182 |
| Total Business-Type Activities Program Revenue | 280,251,269 | 319,270,591 | 334,983,128 | 334,066,548 | 353,307,648 | 377,372,504 | 393,439,806 | 398,017,881 | 522,490,666 | 464,793,813 |
| Total Primary Government Program Revenues | $334,313,023 | $377,222,492 | $407,026,377 | $420,788,804 | $444,288,576 | $461,755,501 | $490,735,490 | $516,540,670 | $697,686,643 | $620,217,933 |
| **Net (Expense)/Revenue** | | | | | | | | | | |
| Governmental Activities | ($122,478,351) | ($110,883,362) | ($92,604,582) | ($65,647,730) | ($51,376,256) | ($110,727,833) | ($94,633,222) | ($106,590,566) | ($26,422,234) | ($75,162,185) |
| Business-Type Activities | 19,945,055 | 56,644,091 | 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 |
| Total Primary Government Net Expense | ($102,533,296) | ($54,239,271) | ($14,394,901) | $6,595,812 | $21,052,126 | ($25,581,968) | $4,271,244 | ($1,676,167) | $163,859,471 | $68,333,267 |

(Continued)

*Source: City of Roseville's Annual Comprehensive Financial Report.*

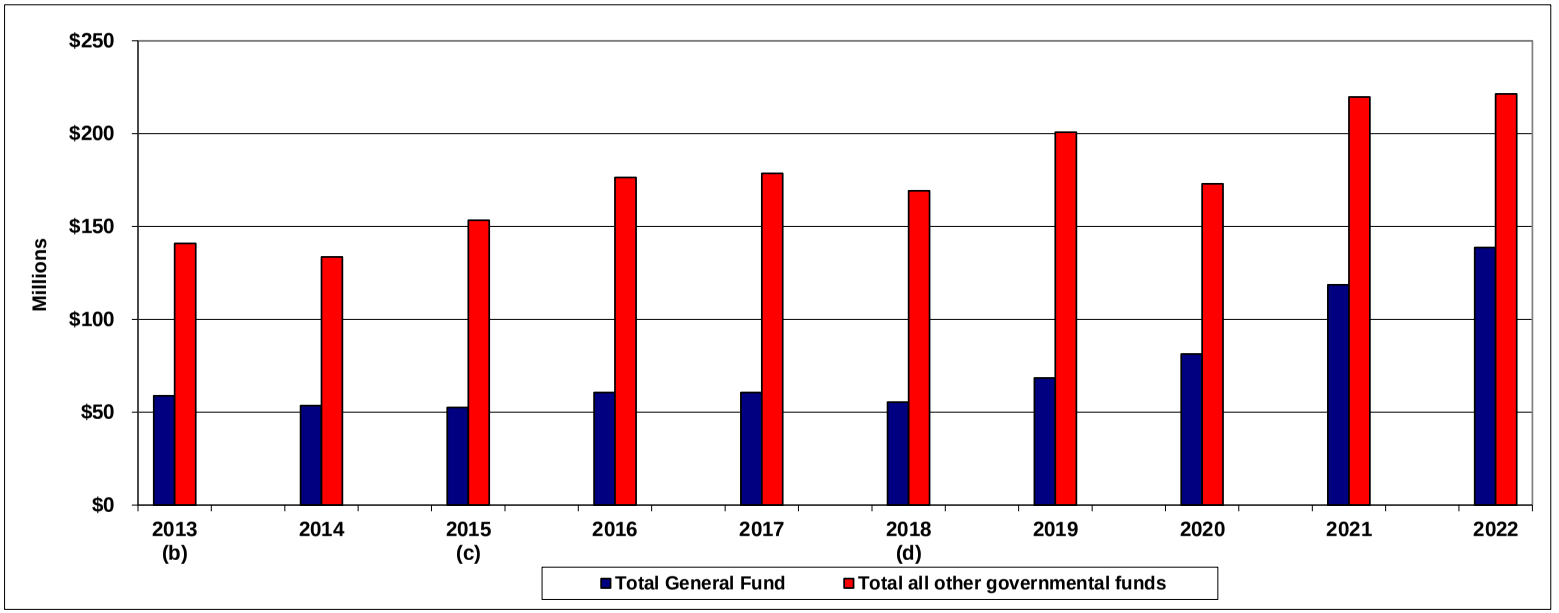
**CITY OF ROSEVILLE**
**CHANGES IN NET POSITION**
**Last Ten Fiscal Years**
**(Accrual Basis of Accounting)**

| | 2013 (a) | 2014 | 2015 (b) | 2016 | 2017 | 2018 (c)(d) | 2019 (f) | 2020 (f) | 2021 (e)(f) | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Revenues and Other Changes in Net Position** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property taxes | 31,075,967 | 31,930,656 | 34,728,281 | 37,998,872 | 40,689,765 | 44,646,475 | 48,647,608 | 52,375,495 | 69,084,347 | 76,267,537 |
| Sales taxes | $43,002,643 | $46,591,961 | $48,094,824 | $52,993,394 | $51,646,625 | $50,710,102 | $56,355,528 | 52,699,584 | 63,700,772 | 70,621,977 |
| Local sales taxes | - | - | - | - | - | - | 4,218,788 | 19,669,535 | 24,509,762 | 28,328,053 |
| Transient occupancy taxes | - | - | - | - | - | 3,534,479 | 3,632,822 | 3,528,221 | 2,383,853 | 4,475,343 |
| Other Taxes | 6,465,560 | 7,465,472 | 7,186,709 | 7,745,155 | 7,104,703 | 4,854,967 | 4,725,497 | 15,357,338 | 2,758,248 | 4,737,994 |
| Franchise fees | 1,874,700 | 2,037,189 | 2,057,707 | 2,168,413 | 2,310,192 | 2,363,377 | 2,280,503 | 2,023,411 | 2,401,009 | 2,513,172 |
| Use of money and property | 533,505 | 2,414,976 | 1,763,604 | 3,058,420 | 674,516 | 2,008,801 | 10,844,582 | 5,667,846 | 2,650,187 | (22,222,277) |
| Miscellaneous revenues | 2,113,638 | 420,959 | 414,279 | 191,255 | 18,688,013 | 10,143,729 | 2,823,273 | 128,480 | 351,002 | 9,039,528 |
| Transfers | 25,212,344 | (11,480,648) | 27,704,787 | 24,853,427 | 20,662,506 | 16,710,815 | 16,110,901 | 10,223,786 | 8,681,939 | 8,320,211 |
| Extraordinary item: | | | | | | | | | | |
| Gain/(Loss) from sales of capital assets | - | 43,992 | 1,699,847 | 4,729 | 25,137 | 3,522 | 1,523,918 | 899,851 | - | - |
| Assets transferred to/liabilities assumed by Successor Agency | - | 7,107,581 | - | - | - | - | - | - | - | - |
| Cancellation of loans receivable from Successor Agency | - | (5,847,668) | - | - | - | - | - | - | - | - |
| Restructuring of interest on loans receivable from Successor Agency | - | (814,422) | - | - | - | - | - | - | - | - |
| Total Government Activities | 110,278,357 | 79,870,048 | 123,650,038 | 129,013,665 | 141,801,457 | 134,976,267 | 151,163,420 | 162,573,547 | 176,521,119 | 182,081,538 |
| Business-Type Activities: | | | | | | | | | | |
| Use of money and property | 11,245,022 | 11,499,354 | 11,274,851 | 12,056,004 | 8,940,537 | 8,829,420 d | 22,202,296 | 19,716,829 | 8,341,902 | (11,424,903) |
| Miscellaneous revenues | 150,119 | 0 | - | - | - | - | - | - | 2,750,278 | 3,228,066 |
| Transfers | (25,212,344) | 11,480,648 | (27,704,787) | (24,853,427) | (20,662,506) | (16,710,815) | (16,110,901) | (10,223,786) | (8,681,939) | (8,320,211) |
| Gain/(Loss) from sales of capital assets | - | 50,252 | (2,028,306) | - | - | (548,308) | 65,452 | - | (466,792) | 168,975 |
| Special Item | (22,715,022) | - | - | - | - | - | - | - | - | - |
| Total Business-Type Activities | (36,532,225) | 23,030,254 | (18,458,242) | (12,797,423) | (11,721,969) | (8,429,703) | 6,156,847 | 9,493,043 | 1,943,449 | (16,348,073) |
| Total Primary Government | $73,746,132 | $102,900,302 | $105,191,796 | $116,216,242 | $130,079,488 | $126,546,564 | $157,320,267 | $172,066,590 | $178,464,568 | $165,733,465 |
| **Change in Net Position** | | | | | | | | | | |
| Governmental Activities | ($12,199,994) | ($31,013,314) | $31,045,456 | $63,365,935 | $90,425,201 | $24,248,434 | $56,530,198 | $55,982,981 | $150,098,885 | $106,919,353 |
| Business-Type Activities | (16,587,170) | 79,674,345 | 59,751,439 | 59,446,119 | 60,706,413 | 76,716,162 | 105,061,313 | 114,407,442 | 192,225,154 | 127,147,379 |
| Total Primary Government | ($28,787,164) | $48,661,031 | $90,796,895 | $122,812,054 | $151,131,614 | $100,964,596 | $161,591,511 | $170,390,423 | $342,324,039 | $234,066,732 |

(a) The City implemented the provisions of GASB Statement 63 in fiscal year 2013, which replaced the term "net assets" with the term "net position."
(b) The City implemented the provisions of GASB Statements 68 and 71 in fiscal year 2015; the statistics prior to 2015 have not been restated.
(c) The City implemented the provisions of GASB Statements 75 in fiscal year 2018 and restated certain balances.
(d) Net (Expense)/Revenue and Use of money and Property for Business type activities for fiscal year 2018 have been updated to match with ACFR Statement of activities.
(e) Beginning in the fiscal year ended June 30, 2021, the City began reporting development and operations as separate lines named Development Services, Economic Development, and Annexation Payments

*Source: City of Roseville's Annual Comprehensive Financial Report.*

# CITY OF ROSEVILLE
# FUND BALANCES OF GOVERNMENAL FUNDS
## Last Ten Fiscal Years
## (Modified Accrual Basis of Accounting)




| | Fiscal Year Ended June 30, | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2013 (b) | 2014 | 2015 (c) | 2016 | 2017 | 2018 (d) | 2019 | 2020 | 2021 | 2022 | |
| **General Fund** | | | | | | | | | | | |
| Nonspendable | $24,350,331 | $12,700,881 | $12,547,564 | $12,089,564 | $14,222,845 | $13,181,664 | $12,301,005 | $11,883,886 | $17,140,698 | $17,607,580 | |
| Committed | - | - | - | - | 727,155 | - | 14,092,262 | 31,781,588 | 31,946,376 | 40,548,686 | |
| Assigned | 3,002,686 | 2,685,359 | 4,510,098 | 3,129,479 | 4,510,525 | 3,925,021 | 4,018,080 | 1,876,105 | 1,651,026 | 5,487,506 | |
| Unassigned | 31,488,665 | 38,187,768 | 35,469,686 | 45,358,414 | 41,115,763 | 38,352,989 | 38,041,602 | 35,841,056 | 67,910,699 | 75,010,565 | |
| Total General Fund | $58,841,682 | $53,574,008 | $52,527,348 | $60,577,457 | $60,576,288 | $55,459,674 | $68,452,949 | $81,382,635 | $118,648,799 | $138,654,337 | (a) |
| **All Other Governmental Funds** | | | | | | | | | | | |
| Nonspendable | $17,691,169 | $16,940,290 | $16,964,800 | $16,964,800 | $16,964,800 | $16,916,061 | $17,782,400 | $17,797,906 | $17,287,404 | $15,359,642 | |
| Restricted | 109,656,487 | 104,437,932 | 122,721,798 | 148,224,236 | 147,157,295 | 144,792,470 | 178,080,236 | 148,473,108 | 196,437,769 | 203,672,042 | |
| Committed | 2,290,938 | 2,280,996 | 2,362,738 | 794,928 | 147,222 | - | - | - | - | - | |
| Assigned | 12,625,416 | 11,304,133 | 11,483,003 | 10,525,153 | 16,369,206 | 13,236,513 | 9,255,262 | 11,161,681 | 9,249,174 | 4,851,442 | |
| Unassigned | (1,333,659) | (1,290,629) | (150,757) | (116,035) | (2,079,194) | (5,728,089) | (4,307,209) | (4,425,312) | (3,212,589) | (2,520,201) | |
| **Total all other governmental funds** | $140,930,351 | $133,672,722 | $153,381,582 | $176,393,082 | $178,559,329 | $169,216,955 | $200,810,689 | $173,007,383 | $219,761,758 | $221,362,925 | (a) |

(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.
(b) The City restated certain balances in fiscal year 2014; the statistics prior to 2014 have not been restated.
(c) The City implemented GASB Statements 68 and 71 in fiscal year 2015; years prior to 2015 have not been restated to conform with the new presentation.
(d) The City implemented the provisions of GASB Statements 75 in fiscal year 2018 and restated certain balances.

*Source: City of Roseville's Annual Comprehensive Financial Report*

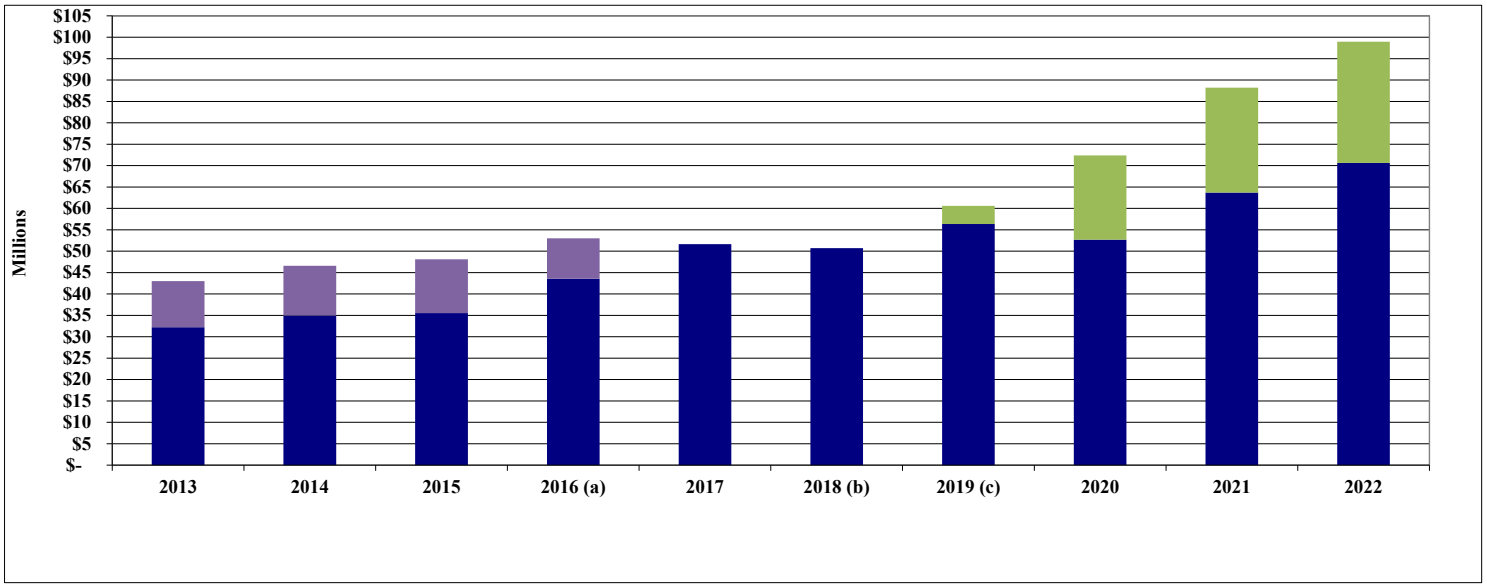
**CITY OF ROSEVILLE**
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**
**Last Ten Fiscal Years**
**(Modified Accrual Basis of Accounting)**

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | |
| Taxes | $85,621,989 | $90,692,294 | $96,055,076 | $106,209,940 | $106,882,600 | $111,838,688 | $127,146,378 | $142,385,091 | $166,131,671 | $186,944,076 |
| Licenses and permits | 1,805,452 | 2,066,744 | 2,684,169 | 2,723,234 | 3,268,160 | 3,001,719 | 3,009,035 | 3,325,365 | 4,668,439 | 5,035,341 |
| Subventions and grants | 17,307,222 | 14,081,767 | 15,082,197 | 10,662,888 | 17,814,381 | 12,925,977 | 11,936,638 | 10,018,531 | 30,258,509 | 27,924,403 |
| Charges for services | 20,613,195 | 23,145,058 | 27,624,928 | 28,398,884 | 36,270,061 | 44,541,860 | 34,187,231 | 40,356,582 | 55,355,261 | 63,387,310 |
| Use of money and property | 1,892,467 | 2,237,778 | 2,273,687 | 3,608,140 | 8,063,026 | 13,580,949 | 13,263,366 | 8,981,599 | 1,424,915 | (18,836,350) |
| Fine, forfeitures and penalties | 1,447,757 | 1,265,026 | 1,226,611 | 1,192,435 | 1,231,989 | 1,399,287 | 1,265,762 | 960,400 | 229,578 | 470,530 |
| Contributions from developers and others | 3,673,089 | 1,721,409 | 15,321,286 | 4,847,097 | 2,256,674 | 2,260,841 | 29,979,263 | 562,934 | 3,907,958 | 4,677,528 |
| Miscellaneous revenues | 3,409,782 | 4,247,829 | 8,323,382 | 24,820,495 | 24,799,603 | 6,022,224 | 9,449,575 | 4,738,808 | 2,382,049 | 8,507,072 |
| Revenues from other agencies | - | - | - | - | - | - | - | 42,792,416 | 79,824,452 | 53,499,031 |
| Total Revenues | 135,770,953 | 139,457,905 | 168,591,336 | 182,463,113 | 200,586,494 | 195,571,545 | 230,237,248 | 254,121,726 | 344,182,832 | 331,608,941 |
| **Expenditures** | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government | 25,215,600 | 23,438,473 | 25,135,288 | 26,308,369 | 31,494,060 | 15,296,075 | 8,137,625 | 19,257,171 | 19,760,855 | 29,039,710 |
| Public safety: | | | | | | | | | | |
| Police | 29,638,540 | 30,695,155 | 31,917,720 | 34,565,899 | 35,785,791 | 39,817,024 | 41,422,622 | 46,233,948 | 48,827,743 | 55,404,248 |
| Fire | 25,041,187 | 25,530,503 | 27,328,554 | 28,792,370 | 30,357,023 | 32,689,465 | 34,056,248 | 36,192,976 | 35,706,906 | 43,675,124 |
| Economic Development (a) | - | - | - | - | - | - | - | - | 4,090,181 | 3,043,366 |
| Parks and recreation | 19,671,070 | 19,276,779 | 20,854,408 | 21,111,520 | 21,451,673 | 25,483,508 | 26,124,783 | 27,726,357 | 29,493,997 | 32,809,285 |
| Public works | 10,746,489 | 6,698,390 | 5,972,942 | 6,069,793 | 7,060,201 | 8,138,529 | 8,326,467 | 13,663,550 | 13,112,941 | 19,730,670 |
| Library | 3,726,160 | 3,689,914 | 3,979,158 | 4,120,111 | 4,155,157 | 5,224,590 | 5,039,164 | 5,017,004 | 5,241,683 | 5,540,892 |
| Development and Operations (a) | 6,095,964 | 11,300,917 | 14,979,353 | 16,042,793 | 21,992,856 | 16,435,711 | 18,745,408 | 50,790,267 | - | - |
| Development Services (a) | - | - | - | - | - | - | - | - | 34,739,488 | 38,095,930 |
| Housing assistance payments | 4,049,279 | 3,858,070 | 4,046,250 | 4,077,451 | 4,216,417 | 4,248,895 | 4,673,530 | 5,155,267 | 5,706,057 | 6,908,949 |
| Capital outlay | 34,879,208 | 30,170,149 | 30,433,990 | 37,821,774 | 59,258,478 | 49,553,074 | 39,316,183 | 65,792,166 | 68,814,087 | 62,876,772 |
| Payments under development agreements | 567,619 | 567,619 | 567,619 | 567,619 | - | - | - | - | - | - |
| Annexation payments | 2,302,077 | 2,932,924 | 3,596,777 | 4,076,406 | 4,734,193 | 5,775,035 | 6,140,795 | 7,083,307 | 7,494,258 | 9,257,913 |
| Debt service: | | | | | | | | | | |
| Principal retirement | 802,821 | 2,125,278 | 844,490 | 863,892 | 1,098,509 | 1,532,317 | 1,561,381 | 2,072,817 | 1,613,400 | 3,953,223 |
| Interest and fiscal charges | 1,217,231 | 607,872 | 393,375 | 1,079,183 | 4,221,646 | 4,948,323 | 1,510,734 | 1,524,178 | 1,590,708 | 3,125,875 |
| Total Expenditures | 163,953,245 | 160,892,043 | 170,049,924 | 185,497,180 | 225,826,004 | 209,142,546 | 195,054,940 | 280,509,008 | 276,192,304 | 313,461,957 |
| Excess (deficiency) of revenues over (under) expenditures | (28,182,292) | (21,434,138) | (1,458,588) | (3,034,067) | (25,239,510) | (13,571,001) | 35,182,308 | (26,387,282) | 67,990,528 | 18,146,984 |
| **Other Financing Sources (Uses)** | | | | | | | | | | |
| Proceeds from leases | - | 43,992 | 104,580 | - | - | - | - | - | - | 208,245 |
| Debt issued | 11,549,031 | - | - | 14,425,000 | - | - | - | - | - | - |
| Premium on debt issued | - | - | - | 862,056 | - | - | - | - | - | - |
| Proceeds from sale of property | 159,482 | - | 516,821 | - | - | - | 1,521,727 | 880,994 | 7,312,878 | 192,683 |
| Transfers in | 38,821,810 | 41,542,969 | 38,238,578 | 53,202,949 | 43,364,097 | 28,539,336 | 30,941,685 | 28,265,421 | 20,712,442 | 25,464,243 |
| Transfers out | (19,147,016) | (24,688,897) | (18,739,191) | (34,394,329) | (23,201,601) | (24,102,321) | (23,058,711) | (17,632,753) | (11,995,309) | (22,405,450) |
| Payment to bond escrow agent | (12,756,326) | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | 18,626,981 | 16,898,064 | 20,120,788 | 34,095,676 | 20,162,496 | 4,437,015 | 9,404,701 | 11,513,662 | 16,030,011 | 3,459,721 |
| Net Change in fund balances before special and extraordinary items | (9,555,311) | (4,536,074) | 18,662,200 | 31,061,609 | (5,077,014) | (9,133,986) | 44,587,009 | (14,873,620) | 84,020,539 | 21,606,705 |
| Special and Extraordinary items | | | | | | | | | | |
| Increase in loan to the Successor Agency | (7,304,420) | - | - | - | - | - | - | - | - | - |
| Change in classification of assets | - | (2,141,561) | - | - | - | - | - | - | - | - |
| Cancellation of loans receivable from Successor Agency | - | (5,847,668) | - | - | - | - | - | - | - | - |
| Net Change in fund balances | ($16,859,731) | ($12,525,303) | $18,662,200 | $31,061,609 | ($5,077,014) | ($9,133,986) | $44,587,009 | ($14,873,620) | $84,020,539 | $21,606,705 |
| Debt service as a percentage of noncapital expenditures | 2.1% * | 0.9% * | 1.3% * | 1.3% * | 3.2% * | 4.1% | 2.0% | 1.7% | 1.7% | 3.1% |

* In FY2018, the City recalculated these percentages.
(a) Beginning in the fiscal year ended June 30, 2021, the City began reporting development and operations as separate lines named Development Services, Economic Development, and Annexation Payments

*Source: City of Roseville's Annual Comprehensive Financial Report*

**CITY OF ROSEVILLE**
**SALES TAX REVENUE**
**Last Ten Fiscal Years**




| Fiscal Year | Bradley-Burns Sales Tax | Triple Flip - In Lieu Sales Tax | Measure B Local Sales Tax |
|---|---|---|---|
| 2013 | $ 32,230,534 | $ 10,772,109 | $ - |
| 2014 | 34,956,304 | 11,635,658 | - |
| 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 |

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

(b) The sales tax decrease is due to a one-time delay in State processing sales tax payments as a result of implementation of a new tax collection system.

(c) The Measure B local sales tax was approved by voters in November 2018 and was 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**
**ASSESSMENT ROLL VALUES**
**Last Ten Fiscal Years**

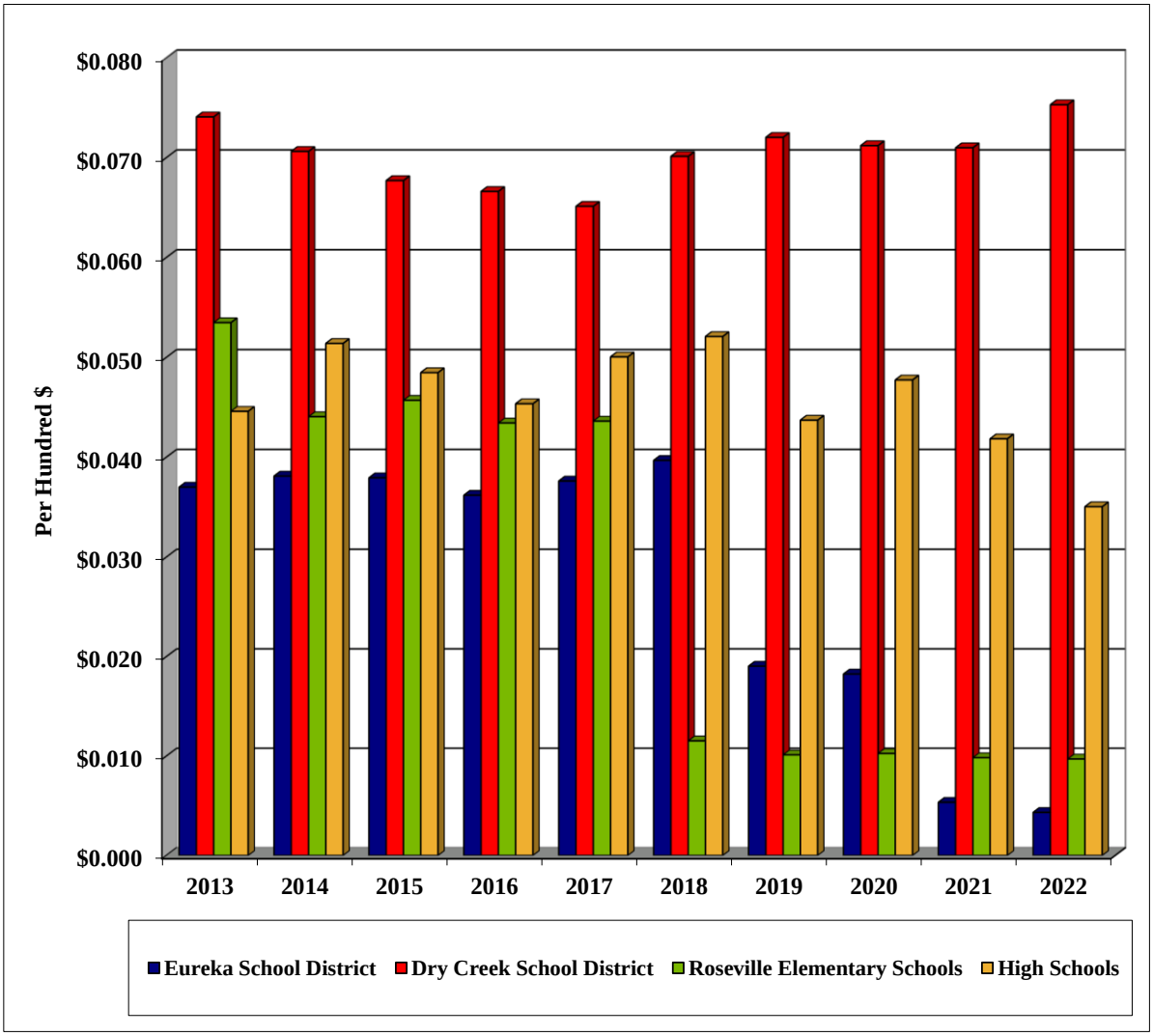
| | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Secured** | | | | | | | | | | |
| Land | $ 4,139,152,114 | $ 4,416,998,220 | $ 4,811,588,559 | $ 5,038,592,302 | $ 5,343,255,434 | $ 5,619,414,445 | $ 5,929,903,660 | $ 6,340,278,943 | $ 6,679,852,992 | $ 7,075,833,844 |
| Structure | 10,942,930,883 | 11,732,698,206 | 12,621,412,601 | 13,670,305,499 | 14,619,778,326 | 15,565,619,635 | 16,427,163,485 | 18,093,106,729 | 19,204,141,847 | 20,547,280,455 |
| Fixtures | 86,949,612 | 85,175,780 | 86,169,588 | 72,381,116 | 54,816,121 | 71,994,553 | 71,059,765 | 72,781,190 | 52,101,460 | 109,605,403 |
| Personal Property | 185,441,743 | 197,939,682 | 199,577,920 | 176,564,870 | 173,880,661 | 128,012,551 | 146,059,048 | 185,265,472 | 240,746,236 | 214,126,109 |
| Gross | $ 15,354,474,352 | $ 16,432,811,888 | $ 17,718,748,668 | $ 18,957,843,787 | $ 20,191,730,542 | $ 21,385,041,184 | $ 22,574,185,958 | $ 24,691,432,334 | $ 26,176,842,535 | $ 27,946,845,811 |
| Exemptions | (1,216,280,788) | (1,189,126,642) | (1,235,144,897) | (1,196,368,326) | (1,240,797,255) | (1,287,075,877) | (1,010,838,236) | (1,586,206,981) | (1,693,401,545) | (1,876,457,223) |
| **Net Value** | **14,138,193,564** | **15,243,685,246** | **16,483,603,771** | **17,761,475,461** | **18,950,933,287** | **20,097,965,307** | **21,563,347,722** | **23,105,225,353** | **24,483,440,990** | **26,070,388,588** |
| **Unsecured** | | | | | | | | | | |
| Land | 15,107,515 | 14,275,896 | 14,209,597 | 14,751,078 | 15,636,657 | 16,035,546 | 16,244,979 | 16,533,626 | 17,169,271 | 17,318,630 |
| Structure | 40,452,068 | 39,978,372 | 40,065,250 | 40,572,958 | 41,034,119 | 41,858,259 | 42,756,495 | 43,960,455 | 45,727,053 | 45,888,059 |
| Fixtures | 204,335,331 | 201,618,605 | 200,634,374 | 210,899,452 | 219,812,361 | 232,332,616 | 211,812,302 | 209,973,531 | 209,539,891 | 210,752,175 |
| Personal Property | 440,681,012 | 497,756,921 | 478,575,784 | 508,561,032 | 586,873,115 | 568,397,250 | 569,809,275 | 625,422,860 | 675,077,829 | 647,792,897 |
| Gross | 700,575,926 | 753,629,794 | 733,485,005 | 774,784,520 | 863,356,252 | 858,623,671 | 840,623,051 | 895,890,472 | 947,514,044 | 921,751,761 |
| Exemptions | (92,879,612) | (86,500,375) | (61,105,400) | (93,563,794) | (114,427,098) | (112,467,389) | (109,637,206) | (104,116,407) | (99,538,096) | (123,172,469) |
| **Net Value** | **607,696,314** | **667,129,419** | **672,379,605** | **681,220,726** | **748,929,154** | **746,156,282** | **730,985,845** | **791,774,065** | **847,975,948** | **798,579,292** |
| **Total Net Assessed Value (a)** | **$ 14,745,889,878** | **$ 15,910,814,665** | **$ 17,155,983,376** | **$ 18,442,696,187** | **$ 19,699,862,441** | **$ 20,844,121,589** | **$ 22,294,333,567** | **$ 23,896,999,418** | **$ 25,331,416,938** | **$ 26,868,967,880** |
| **Direct Tax Rate (b)** | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

(a) Article XIIIA, added to the California Constitution by Proposition 13 in 1978 fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975/76 assessment roll. Thereafter, full cash value can be increased to reflect:
- annual inflation up to 2%; or
- market value at the time of ownership change; or
- market value for new construction.

(b) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

*Source: Placer County Property Assessment Roll Values*
*https://www.placer.ca.gov/departments/assessor/roll-values*

# CITY OF ROSEVILLE
# PROPERTY TAX RATES
# DIRECT & OVERLAPPING GOVERNMENTS
## Last Ten Fiscal Years




| Fiscal Year | Direct Rate: Basic County Wide Levy | Overlapping Rates: Eureka School District | Dry Creek School District | Roseville Elementary Schools | High Schools | Total (a) |
|---|---|---|---|---|---|---|
| 2013 | 1.0000 | 0.0370 | 0.0741 | 0.0535 | 0.0446 | 1.0995 |
| 2014 | 1.0000 | 0.0381 | 0.0706 | 0.0441 | 0.0514 | 1.1023 |
| 2015 | 1.0000 | 0.0379 | 0.0677 | 0.0457 | 0.0485 | 1.0989 |
| 2016 | 1.0000 | 0.0362 | 0.0666 | 0.0434 | 0.0454 | 1.0941 |
| 2017 | 1.0000 | 0.0376 | 0.0651 | 0.0436 | 0.0500 | 1.0988 |
| 2018 | 1.0000 | 0.0397 | 0.0701 | 0.0115 | 0.0521 | 1.0925 |
| 2019 | 1.0000 | 0.0190 | 0.0720 | 0.0101 | 0.0437 | 1.0774 |
| 2020 | 1.0000 | 0.0183 | 0.0712 | 0.0103 | 0.0477 | 1.0810 |
| 2021 | 1.0000 | 0.0053 | 0.0710 | 0.0098 | 0.0418 | 1.0706 |
| 2022 | 1.0000 | 0.0043 | 0.0753 | 0.0097 | 0.0350 | 1.0648 |

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

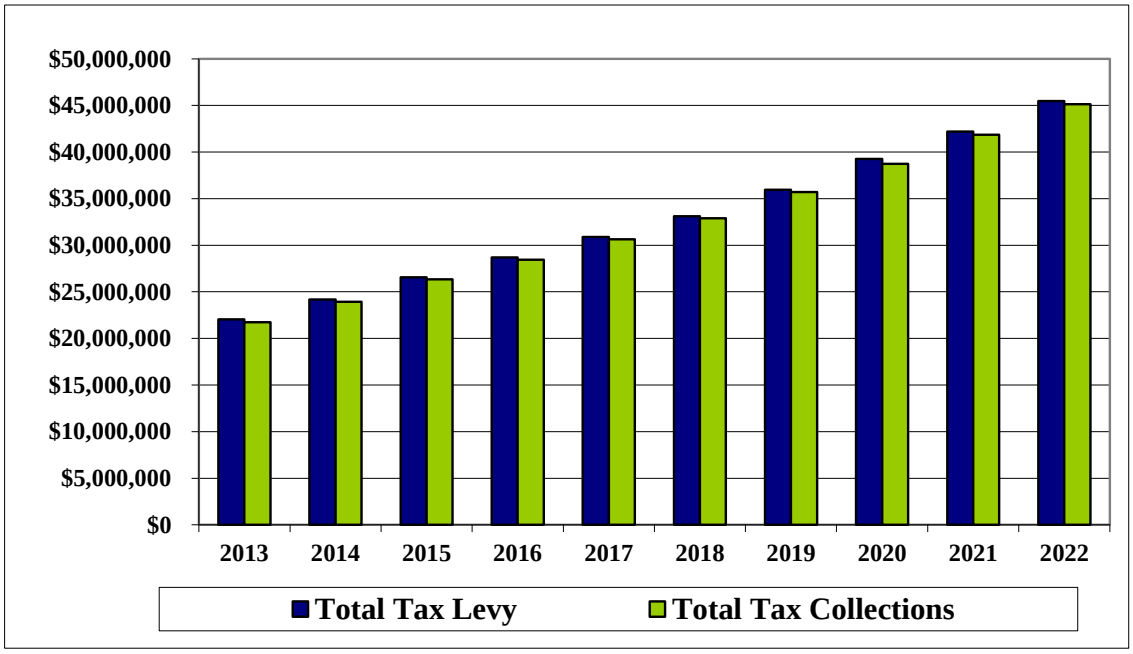
*Source: Placer County Property Tax Information*
*https://www.placer.ca.gov/departments/auditor/property-tax*

**PRINCIPAL PROPERTY TAX PAYERS**
**Current Year and Nine Years Ago**

| Property Owner | Primary Land Use | 2022 Rank | 2022 Taxable Assessed Value | 2022 Percent of Total City Taxable Assessed Value | 2013 Rank | 2013 Taxable Assessed Value | 2013 Percent of Total City Taxable Assessed Value |
|---|---|---|---|---|---|---|---|
| Roseville Shoppingtown LLC | Shopping Center | 1 | $ 463,396,368 | 1.76% | 1 | $ 330,836,869 | 2.31% |
| BREIT Wave MF SC Owner LLC | Apartments | 2 | 156,428,450 | 0.60% | | | |
| DC Roseville Owner LLC | Office Building | 3 | 102,349,468 | 0.39% | | | |
| DDR Creekside LP | Commercial | 4 | 97,992,712 | 0.37% | | | |
| DA - 20A Ascent LLC | Apartments | 5 | 95,102,355 | 0.36% | | | |
| Rosemeade Residential Holdings LLC | Apartments | 6 | 89,165,062 | 0.34% | | | |
| W2005 Fargo Hotels Pool C Realty LP | Hotel | 7 | 85,449,850 | 0.33% | 3 | 87,497,560 | 0.61% |
| PPF AHP OFF Parkway Corporate Plaza Owner | Office Building | 8 | 81,664,805 | 0.31% | | | |
| Harvest-USIV LLC & Harvest-USHII LLC | Apartments | 9 | 76,481,483 | 0.29% | | | |
| Roseville Fountains LP | Shopping Center | 10 | 74,838,928 | 0.29% | 5 | 63,200,078 | 0.44% |
| CW FBI Sacramento LLC | Industrial | 11 | 73,790,620 | 0.28% | | | |
| Oakmont Properties – Creekside LLC | Apartments | 12 | 71,012,180 | 0.27% | | | |
| CPT Creekside Town Center LLC | Shopping Center | 13 | 70,808,429 | 0.27% | 6 | 60,077,000 | 0.42% |
| Southall Group Holdings LLC | Industrial | 14 | 64,490,838 | 0.25% | | | |
| Save Mart Portfolio Owner Fund V CA LLC | Supermarket | 15 | 62,425,159 | 0.24% | | | |
| BRE Sierra View Owner LLC | Industrial | 16 | 61,591,844 | 0.23% | | | |
| Safeway Inc. | Commercial | 17 | 55,368,978 | 0.21% | 11 | 38,270,033 | 0.27% |
| Walmart Stores Inc. | Commercial | 18 | 54,413,224 | 0.21% | 9 | 46,237,979 | 0.32% |
| Homarose LP | Industrial | 19 | 54,308,822 | 0.21% | | | |
| Forest Cove 388 LLC | Apartments | 20 | 48,878,639 | 0.19% | | | |
| Mourier Land Investment Corporation | Office Building | | | | | | |
| Hewlett Packard Co. | Industrial | | | | 2 | 127,794,526 | 0.89% |
| Slate Creek Roseville LLC | Apartments | | | | 4 | 78,209,289 | 0.55% |
| UCM Caiprosemeade LLC | Apartments | | | | 7 | 55,892,220 | 0.39% |
| Timberpine Holdings LLC | Industrial | | | | 8 | 47,500,000 | 0.33% |
| John L. Sullivan Family LP | Auto Dealership | | | | 10 | 44,692,023 | 0.31% |
| Realty Associates Fund IX LP | Apartments | | | | 12 | 35,700,000 | 0.25% |
| NNN Parkway Corporate Plaza LLC | Office Building | | | | 13 | 34,550,000 | 0.24% |
| JB Management LP | Shopping Center | | | | 14 | 33,443,155 | 0.23% |
| Conam Highland Park LLC | Apartments | | | | 15 | 33,062,664 | 0.23% |
| Rreef America REIT II Corp. | Office Building | | | | 16 | 32,600,000 | 0.23% |
| Hines Summit at Douglas LP | Office Building | | | | 17 | 31,050,000 | 0.22% |
| Hines Douglas Corporate Center LP | Office Building | | | | 18 | 31,000,000 | 0.22% |
| Eureka Development Company LLC | Shopping Center | | | | 19 | 30,972,725 | 0.22% |
| Terraces At Highland Property Owner LLC | Apartments | | | | 20 | 30,647,130 | 0.21% |
| | **Total** | | **1,939,958,214** | **7.39%** | | **1,273,233,251** | **8.90%** |
| | **Fiscal Year:** | | **2021-2022** | | | **2012-2013** | |
| | **Local Secured Assessed Valuation:** | | **26,256,069,188** | | | **14,313,557,564** | |

*Source: California Municipal Statistics, Inc.*

# CITY OF ROSEVILLE
# PROPERTY TAX LEVIES AND COLLECTIONS
## Last Ten Fiscal Years




| Fiscal Year Ended June 30 | Total Tax Levy for Fiscal Year | Collected within the Fiscal Year of the Levy | |
|---|---|---|---|
| | | Amount | Percentage of Levy |
| 2013 | 22,044,604 | 21,749,207 | 98.66% |
| 2014 | 24,170,809 | 23,943,603 | 99.06% |
| 2015 | 26,562,322 | 26,328,574 | 99.12% |
| 2016 | 28,692,626 | 28,454,477 | 99.17% |
| 2017 | 30,888,183 | 30,650,344 | 99.23% |
| 2018 | 33,112,938 | 32,881,148 | 99.30% |
| 2019 | 35,949,987 | 35,709,122 | 99.33% |
| 2020 | 39,271,409 | 38,729,463 | 98.62% |
| 2021 | 42,188,818 | 41,859,745 | 99.22% |
| 2022 | 45,487,115 | 45,123,218 | 99.20% |

Notes:
Current tax collections beginning in 1993 have been reduced by a mandatory tax reallocation imposed by the State of California.
Placer County uses an estimate for the delinquency rate and compiles delinquency as a lump sum. Subsequent collections are not broken out by fiscal year from the County. This information is not available.

*Source: Placer County*

# CITY OF ROSEVILLE
# ELECTRIC CUSTOMERS AND REVENUES

**Ten Largest Electric Customers as of June 30, 2022**

| Rank | Business Type (a) | kWh | Percent Total kWh | Revenue | Percent of Total Revenue |
|---|---|---|---|---|---|
| **1** | Manufacturing | 76,613,000 | 6.67% | $7,687,668 | 4.62% |
| **2** | Government and Utilities | 40,763,346 | 3.55% | $5,491,067 | 3.30% |
| **3** | Medical Care | 33,244,580 | 2.89% | $4,120,617 | 2.48% |
| **4** | Admin/Office/R&D | 32,634,000 | 2.84% | $3,514,932 | 2.11% |
| **5** | Medical Care | 26,744,636 | 2.33% | $3,160,469 | 1.90% |
| **6** | Retail and Property Management | 12,994,050 | 1.13% | $1,786,555 | 1.07% |
| **7** | Information Technology and Services | 11,349,000 | 0.99% | $1,230,239 | 0.74% |
| **8** | Grocery | 9,071,101 | 0.79% | $1,208,178 | 0.73% |
| **9** | Elementary and Secondary Schools | 7,293,375 | 0.63% | $1,077,119 | 0.65% |
| **10** | Retail | 9,049,197 | 0.79% | $1,061,610 | 0.64% |

**Electric Sales Revenue as of June 30, 2022**

| | |
|---|---|
| Residential | $ 78,648,000 |
| Commercial | 87,601,000 |
| Total | $ 166,249,000 |

(a) Customer's name not shown to follow the City's Administrative Regulation regarding confidentiality of customers.

*Source: City of Rosevile Electric Department*

# CITY OF ROSEVILLE
# RESIDENTIAL ENERGY PRICES
# Effective January 1, 2022

| **Residential** | |
|---|---|
| Basic Service Charge (per meter, per month) | $28.00 |
| Energy Charge ($/kWh) | |
| Tier 1- up to 500 kWh/month | $0.0959 |
| Tier 2- greater than 500 kWh/month | $0.1452 |
| Renewable Energy Surcharge ($/kWh) | $0.0056 |
| Greenhouse Gas Surcharge ($/kWh) | $0.0002 |
| Hydroelectric Adjustment ($/kWh) (1) | $0.00507 |
| State Energy Surcharge ($/kWh) | $0.00030 |

Rates are prorated.

## Solar Customer Buyback Rate

| **Net Energy Metering (2)** | |
|---|---|
| Surplus Energy Compensation Rate ($/kWh) | $0.0931 |
| **Roseville Solar 2.0 (3)** | |
| Surplus Energy Compensation Rate ($/kWh) | $0.0598 |

## Special Residential Rates

**Electric Rate Assistance Program**
Residents meeting certain income criteria may be eligible for a 15% discount on electric service.

**Medical Rate Assistance Program**
Residents Meeting certain income and medican device use criteria may be eligible for a 50% discount on the first 500 kWh and 15% on all other kWh electric usage.

**Medical Notification Program**
Residents can notify the City of Roseville of the residential use of essential medical support equipment. This program allows the City to comply with the California Public Utility code 10010.

## NOTES

1) There is a hydroelectric adjustment in effect from September 2021 through June 2022.

2) Rate closed October 1, 2018. Surplus energy compensation rates are subject to revision by City Council as energy prices and system requirements change.

3) The State of California allows electric utilities to implement a new solar buyback rate once solar exceeds 5% of the utility's system peak. Roseville Electric Utility now exceeds 5% solar. Per the City of Roseville Municipal Code, beginning October 1, 2018 customers will be enrolled in Roseville Solar 2.0. This change will not affect customers who installed solar before October 1, 2018 until 2028. Net Energy Metering customers will continue with net energy metering for up to 20 years (10 minimum) from the date of system interconnection. Surplus energy compensation rates are subject to revision by City Council as energy prices and system requirements change.

*Source: City of Roseville Electric Department*

# CITY OF ROSEVILLE
# BUSINESS ENERGY PRICES
# Effective January 1, 2022

| **Small General Service (GS-1)** | Winter | Summer |
|---|---|---|
| (Demand < 20 kW) | | |
| Basic Service Charge (per meter, per month) | $41.00 | $41.00 |
| Energy Charge ($/kWh) | $0.0995 | $0.1156 |
| Renewable Energy Surcharge ($/kWh) | $0.0056 | $0.0056 |
| Greenhouse Gas Surcharge ($/kWh) | $0.0002 | $0.0002 |
| Hydroelectric Adjustment ($/kWh) | $0.00507 | $0.00507 |
| State Energy Surcharge ($/kWh) | $0.00030 | $0.00030 |

| **Medium General Service (GS-2)** | Winter | Summer |
|---|---|---|
| (20 kW < Demand ≤ 500 kW) | | |
| Basic Service Charge (per meter, per month) | $65.00 | $65.00 |
| Demand Charge($/kW-month) | $6.16 | $6.16 |
| Energy Charge ($/kWh) | $0.1047 | $0.1258 |
| Renewable Energy Surcharge ($/kWh) | $0.0056 | $0.0056 |
| Greenhouse Gas Surcharge ($/kWh) | $0.0002 | $0.0002 |
| Hydroelectric Adjustment ($/kWh) | $0.00507 | $0.00507 |
| State Energy Surcharge ($/kWh) | $0.00030 | $0.00030 |

| **Large General Service (GS-3)** | Winter | Summer |
|---|---|---|
| (500 kW < Demand ≤ 1000 kW) | | |
| Basic Service Charge (per meter, per month) | $541.00 | $541.00 |
| Demand Charge ($/kW-month) | $6.60 | $11.57 |
| Energy Charge | | |
| Off Peak ($/kWh) | $0.0699 | $0.0913 |
| On Peak ($/kWh) | $0.0913 | $0.1125 |
| Super Peak ($/kWh) | $0.0913 | $0.1444 |
| Renewable Energy Surcharge ($/kWh) | $0.0056 | $0.0056 |
| Greenhouse Gas Surcharge ($/kWh) | $0.0002 | $0.0002 |
| Hydroelectric Adjustment ($/kWh) | $0.00507 | $0.00507 |
| State Energy Surcharge ($/kWh) | $0.00030 | $0.00030 |

| **Very Large General Service (GS-4)** | Winter | Summer |
|---|---|---|
| (Demand > 1000 kW) | | |
| Basic Service Charge (per meter, per month) | $616.00 | $616.00 |
| Demand Charge ($/kW-month) | $6.71 | $11.51 |
| Energy Charge | | |
| Off Peak ($/kWh) | $0.0691 | $0.0901 |
| On Peak ($/kWh) | $0.0884 | $0.1094 |
| Super Peak ($/kWh) | $0.0884 | $0.1432 |
| Renewable Energy Surcharge ($/kWh) | $0.0056 | $0.0056 |
| Greenhouse Gas Surcharge ($/kWh) | $0.0002 | $0.0002 |
| Hydroelectric Adjustment ($/kWh) | $0.00507 | $0.00507 |
| State Energy Surcharge ($/kWh) | $0.00030 | $0.00030 |

Note: General Service Customers include all commercial, industrial, governmental and other non-residential customers.
Time of Use (TOU) seasons, days, hours, holidays:
Winter - October through May // Summer - June through September
Off Peak: 10:00pm to 7:00am Monday through Friday (Except Holidays)
All Day Saturday, Sunday, and Holidays
On Peak: 7:00am to 4:00pm AND 7:00pm to 10:00pm
Monday through Friday (Except Holidays)
Super Peak: 4:00pm to 7:00pm Monday through Friday (Except Holidays)
Holidays are defined as: New Years Day, Martin Luther King Day, Presidents' Day, Memorial Day, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, and Christmas Day.
There is a hydroelectric adjustment in effect from September 2021 through June 2022.
The California State Energy Surcharge may change from time to time as specified in State law.
A 2% discount is available for primary service customers.
Rates are prorated.

*Source: City of Roseville Electric Department*

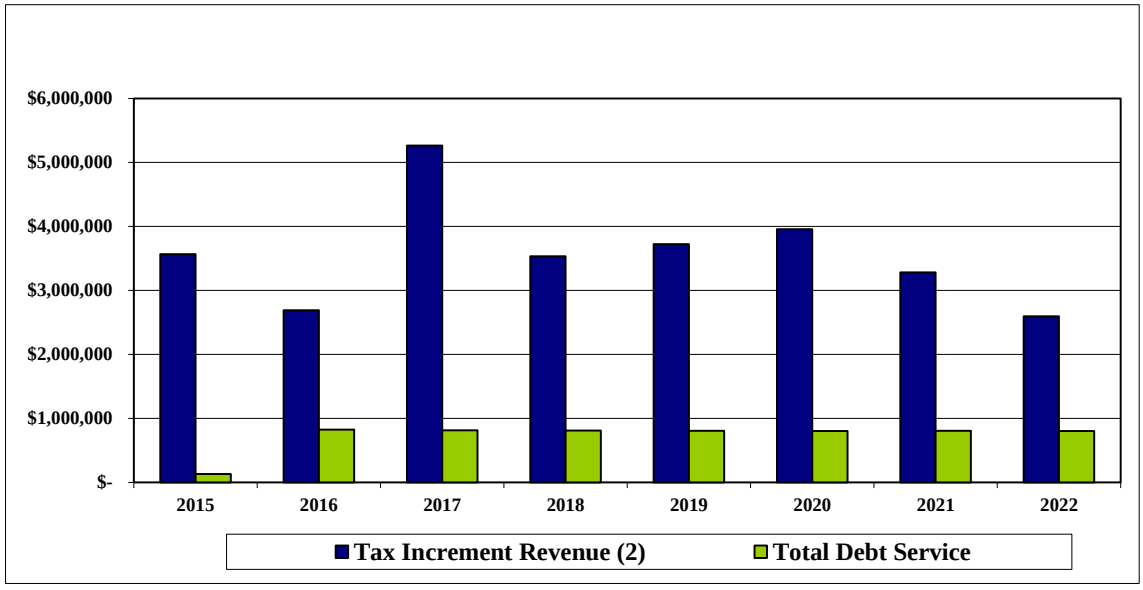
**CITY OF ROSEVILLE**
**RATIO OF OUTSTANDING DEBT BY TYPE**
**Last Ten Fiscal Years**

| | Governmental Activities | | | | | | | Business-Type Activities | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fiscal Year | Certificates of Participation [d] | Tax Allocation Bonds [c] | Installment Purchase Obligations | Capital Lease | Leases | Loans | Total Governmental Activities | Certificates of Participation | Revenue Bonds | Leases | Loans | Total Business-Type Activities | Total Primary Government [e] | Percentage of Placer County Total Personal Income [a] | Debt Per Capita [a] |
| 2013 | - | - | 1,234,286 | - | 11,549,031 | - | 12,783,317 | 237,460,076 | 337,680,087 | 4,775,578 | - | 579,915,741 | 592,699,058 | 2.85% | 4,770 |
| 2014 | - | - | - | - | 10,670,247 | 4,059,175 | 14,729,422 | 175,923,926 | 380,082,084 | 4,344,960 | - | 560,350,970 | 575,080,392 | 2.61% | 4,530 |
| 2015 | - | - | - | 69,007 | 9,874,685 | 4,045,820 | 13,989,512 | 150,053,467 | 385,334,824 | 3,945,831 | - | 539,334,122 | 553,323,634 | 2.60% | 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 | 296,192,967 | 319,666,157 | 1.02% | 2,176 |
| 2022 | 13,542,398 | - | - | - | 4,777,987 | - | 18,320,385 | 82,515,715 | 183,892,263 | - | 31,851,283 | 298,259,261 | 316,579,646 | [b] | 2,096 |

[a] These ratios are calculated using personal income and population as shown on the Demographics and Economic Statistics schedule.
[b] Total personal income information is not available.
[c] The Redevelopment Agency was dissolved effective January 31, 2012 and its liabilities were assumed by the Successor Agency.
[d] In 2013 the Certificates of Participation were refunded by the 2013 Public Facilities Refunding lease.
[e] Long term debt was restated in fiscal year 2014; statistics prior to 2014 have not been restated.
[f] Decrease mostly caused by electric fund debt paydown of $36 million and wastewater debt refunding of $38.3 million with revenue bonds.

*Sources:* *The City's 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
# 2014 REDEVELOPMENT PROJECT TAX ALLOCATION BONDS
## Last Eight Fiscal Years[(1)]

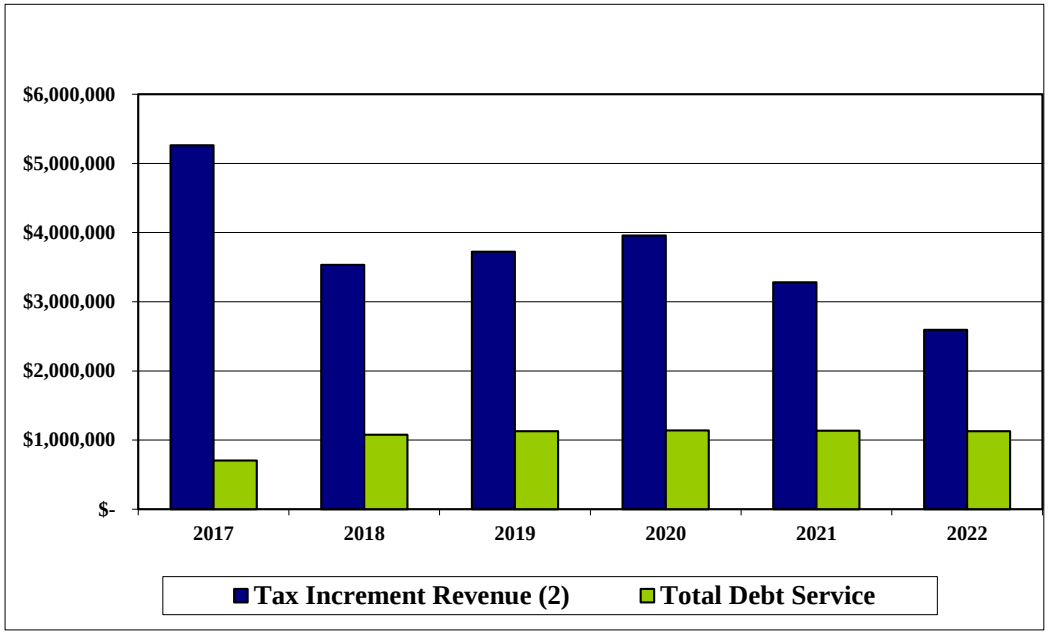



| Fiscal Year | Tax Increment Revenue (2) | Debt Service Requirements | | | Coverage |
|---|---|---|---|---|---|
| | | Principal | Interest | Total Debt Service | |
| 2015 | $ 3,566,262 | $ - | $ 132,646 | $ 132,646 | 26.89 |
| 2016 | 2,692,154 (3) | 435,000 | 390,688 | 825,688 | 3.26 |
| 2017 | 5,263,766 | 435,000 | 378,363 | 813,363 | 6.47 |
| 2018 | 3,534,361 | 445,000 | 365,063 | 810,063 | 4.36 |
| 2019 | 3,723,819 | 465,000 | 343,463 | 808,463 | 4.61 |
| 2020 | 3,959,041 | 485,000 | 319,379 | 804,379 | 4.92 |
| 2021 | 3,280,510 | 505,000 | 302,713 | 807,713 | 4.06 |
| 2022 | 2,595,354 | 525,000 | 277,552 | 802,552 | 3.23 |

Notes: (1) Ten years of data are not available due to the bonds being issued on September 9, 2014
(2) Amounts reported include tax revenue and debt service of the Successor Agency.
(3) Restated

*Source: City of Roseville's Annual Financial Statments*

# CITY OF ROSEVILLE
# 2016 REDEVELOPMENT PROJECT TAX ALLOCATION BONDS
## Last Six Fiscal Years [(1)]




| Fiscal Year | Tax Increment Revenue (2) | Debt Service Requirements | | | Coverage |
|---|---|---|---|---|---|
| | | Principal | Interest | Total Debt Service | |
| 2017 | $ 5,263,766 | $ - | $ 703,884 | 703,884 | 7.48 |
| 2018 | 3,534,361 | 340,000 | 738,037 | 1,078,037 | 3.28 |
| 2019 | 3,723,819 | 395,000 | 733,439 | 1,128,439 | 3.30 |
| 2020 | 3,959,041 | 410,000 | 727,603 | 1,137,603 | 3.48 |
| 2021 | 3,280,510 | 415,000 | 721,408 | 1,136,408 | 2.89 |
| 2022 | 2,595,354 | 415,000 | 711,749 | 1,126,749 | 2.30 |

Notes: (1) Ten years of data are not available due to the bonds being issued on July 19, 2016
(2) Amounts reported include tax revenue and debt service of the Successor Agency.

*Source: City of Roseville's Annual Financial Statements*

**CITY OF ROSEVILLE**
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**
**June 30, 2022**

2021-2022 Assessed Valuation: $27,056,527,601

| | Total Debt 6/30/2022 | % Applicable (1) | City's Share of Debt 6/30/2022 |
|---|---|---|---|
| OVERLAPPING TAX AND ASSESSMENT DEBT: | | | |
| Sierra Joint Community College District SFID No. 4 | $158,510,000 | 34.683% | $54,976,023 |
| Roseville Joint Union High School District | 117,367,939 | 76.346% | 89,605,727 |
| Roseville Joint Union High School District SFID No. 1 | 64,294,369 | 98.710% | 63,464,972 |
| Center Joint Unified School District | 92,853,699 | 9.866% | 9,160,946 |
| Rocklin Unified School District | 33,404,703 | 0.391% | 130,612 |
| Dry Creek Joint School District | 26,534,311 | 55.899% | 14,832,415 |
| Eureka Union School District | 105,670 | 35.027% | 37,013 |
| Roseville City School District | 10,609,759 | 97.350% | 10,328,600 |
| City of Roseville Community Facilities Districts | 425,496,000 | 100.000% | 425,496,000 |
| City of Roseville Placer Valley Sports Complex & Tourism Marketing Assessment District | 34,260,000 | 100.000% | - 34,260,000 |
| California Statewide Communities Development Authority Assessment Districts | 19,958,120 | 100.000% | - 19,958,120 |
| TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT | | | $722,250,428 |
| DIRECT AND OVERLAPPING GENERAL FUND DEBT: | | | |
| Placer County General Fund Obligations | $85,380,000 | 30.089% | $25,689,988 |
| Placer County Office of Education Certificates of Participation | 245,000 | 30.089% | 73,718 |
| Sierra Joint Community College District Certificates of Participation | 1,189,000 | 22.948% | 272,852 |
| Roseville Joint Union High School District Certificates of Participation | 61,150,000 | 76.346% | 46,685,579 |
| Rocklin Unified School District General Fund Obligations | 20,226,000 | 0.391% | 79,084 |
| Eureka Union School District Certificates of Participation | 2,290,000 | 35.027% | 802,118 |
| Roseville City School District General Fund Obligations | 7,520,000 | 97.350% | 7,320,720 |
| Placer Mosquito and Vector Control District General Fund Obligations | 2,133,000 | 30.089% | 641,798 |
| **City of Roseville General Fund Obligation** | **17,652,988** | 100.000% | **17,652,988** |
| **City of Roseville Debt Premium** | **695,206** | 100.000% | **695,206** |
| **City of Roseville Successor Agency Loan** | **3,469,049** | 100.000% | **3,469,049** |
| TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT | | | $103,383,100 |
| OVERLAPPING TAX INCREMENT DEBT (Successor Agency): | $26,990,000 | 100.000% | $26,990,000 |
| **TOTAL DIRECT DEBT** | | | **$21,817,243** |
| TOTAL OVERLAPPING DEBT | | | 830,806,285 |
| COMBINED TOTAL DEBT | | | $852,623,528 (2) |

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.
(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2021-2022 Assessed Valuation:

| | |
|---|---|
| Total Overlapping Tax and Assessment Debt | 2.67% |
| **Total Direct Debt ($21,817,243)** | **0.08%** |
| Combined Total Debt | 3.15% |

Ratios to Redevelopment Successor Agency Incremental Valuation ($1,094,042,386):

| | |
|---|---|
| Total Overlapping Tax Increment Debt | 2.47% |

*Source: California Municipal Statistics, Inc.*

# CITY OF ROSEVILLE
# COMPUTATION OF LEGAL BONDED DEBT MARGIN
## June 30, 2022

ASSESSED VALUATION:

| | |
|---|---|
| Secured property assessed value, net of exempt real property | $26,256,069,188 |

| | |
|---|---|
| BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a) | $984,602,595 |

AMOUNT OF DEBT SUBJECT TO LIMIT:

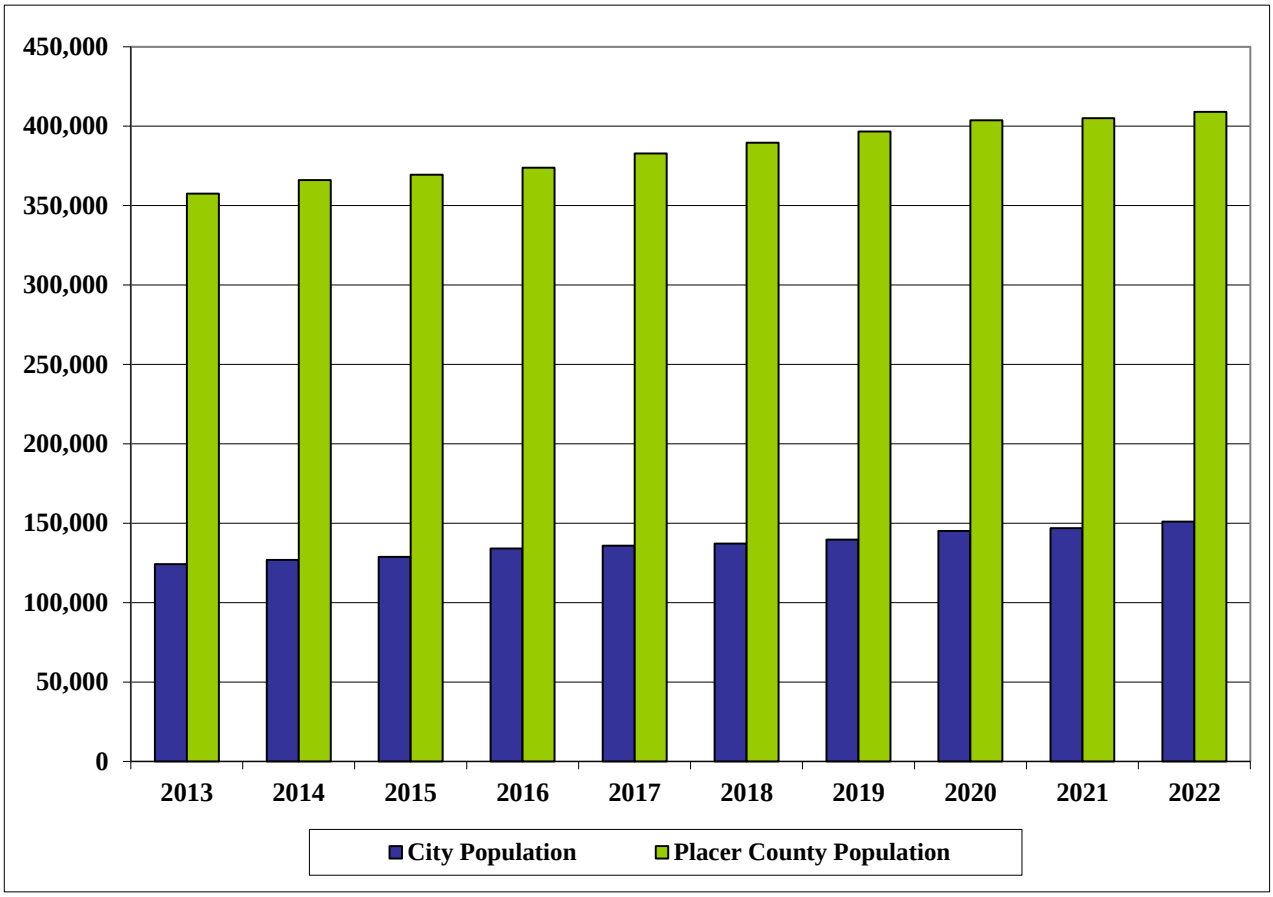
| | |
|---|---|
| Total Bonded Debt | $284,728,363 |
| Less bonded debt not subject to limit | (284,728,363) |
| Amount of debt subject to limit | - |
| LEGAL BONDED DEBT MARGIN | $984,602,595 |

| 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% |

(a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

*Source: City of Roseville Finance Department*

# CITY OF ROSEVILLE
# DEMOGRAPHIC AND ECONOMIC STATISTICS
## Last Ten Fiscal Years




| Fiscal Year | City of Roseville Population | County Total Personal Income (in thousands) | County Per Capita Personal Income | City of Roseville Unemployment Rate (%) | Placer County Population | City Population % of County |
|---|---|---|---|---|---|---|
| 2013 | 124,255 | 20,174,068 | 54,924 | 7.5% | 357,463 | 34.76% |
| 2014 | 126,956 | 21,182,771 | 55,000 | 6.5% | 366,000 | 34.69% |
| 2015 | 128,832 | 21,240,299 | 57,000 | 5.3% | 369,454 | 34.87% |
| 2016 | 134,073 | 22,741,453 | 59,000 | 4.5% | 373,796 | 35.87% |
| 2017 | 135,868 | 24,527,289 | 63,000 | 3.8% | 382,837 | 35.49% |
| 2018 | 137,213 | 26,223,081 | 67,000 | 3.0% | 389,532 | 35.23% |
| 2019 | 139,643 | 27,459,330 | 69,000 | 3.5% | 396,691 | 35.20% |
| 2020 | 145,163 | 29,470,903 | 73,000 | 3.0% | 403,711 | 35.96% |
| 2021 | 146,875 | 31,184,538 | 77,000 | 5.5% | 404,994 | 36.27% |
| 2022 | 151,034 | (a) | (a) | 2.8% | 409,025 | 36.93% |

(a) Information not available

*Source: Estimates obtained from the California Department of Finance and the estimates from Placer County ACFR*

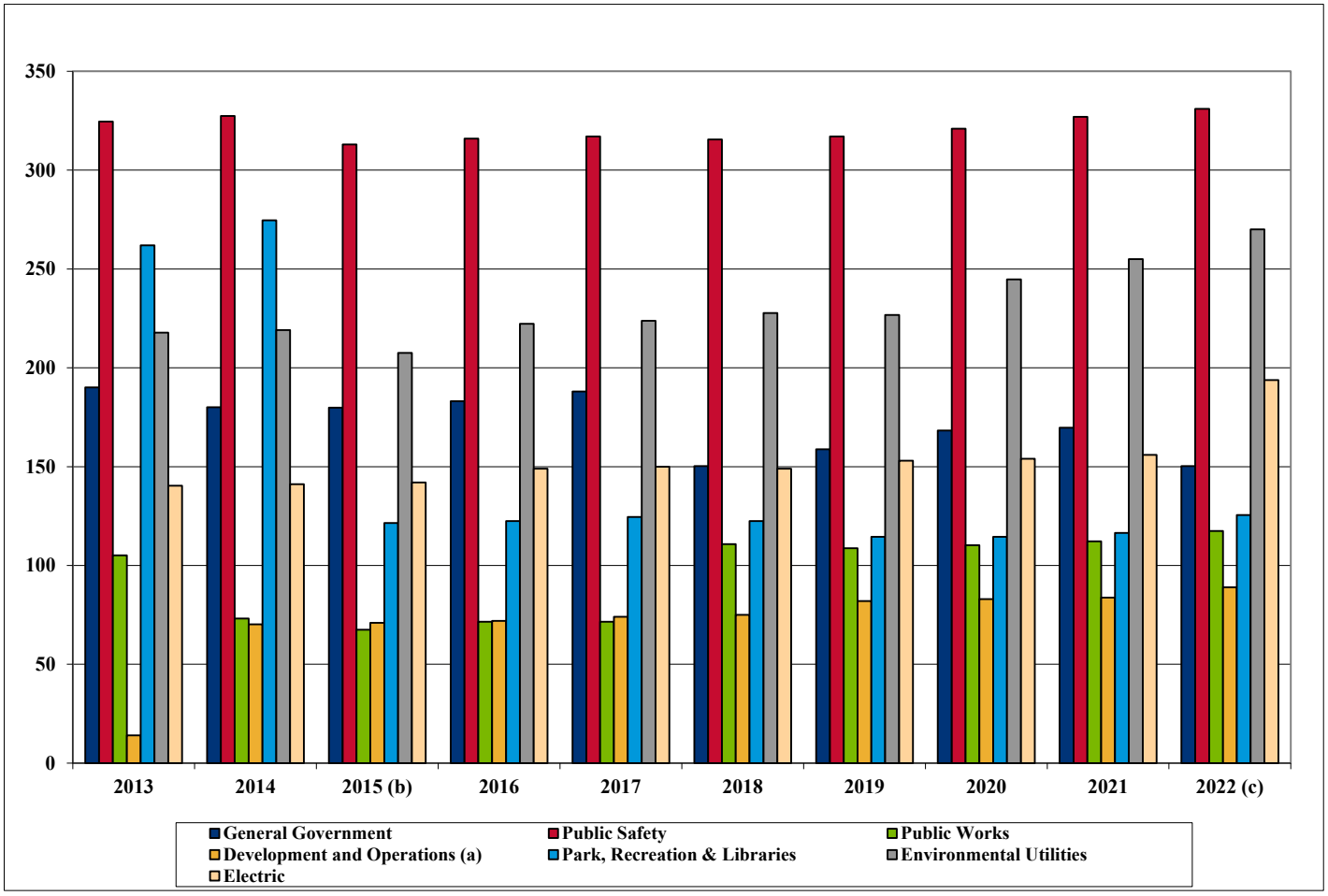
# CITY OF ROSEVILLE
# PRINCIPAL EMPLOYERS
## Current Year and Nine Years Ago

| Employer | 2022 Number of Employees | 2022 Rank | 2022 Percentage of Total City Employees | 2013 Number of Employees | 2013 Rank |
|---|---|---|---|---|---|
| The Kaiser Permanente Medical Group & Foundation Group | 5,900 | 1 | 6.39% | 3,724 | 1 |
| PRIDE Industries | 5,432 | 2 | 5.89% | 1,021 | 7 |
| Sutter Health Roseville Medical Group | 3,361 | 3 | 3.64% | 1,654 | 3 |
| Adventist Health | 1,500 | 4 | 1.63% | | |
| City of Roseville | 1,277 | 5 | 1.38% | 1,254 | 5 |
| Union Pacific Railroad Company | 1,150 | 6 | 1.25% | 1,168 | 6 |
| Roseville City School District | 1,133 | 7 | 1.23% | | |
| Roseville Joint Union High School | 1,005 | 8 | 1.09% | 1,299 | 4 |
| Penumbra | 600 | 9 | 0.65% | | |
| Consolidated Communications | 507 | 10 | 0.55% | | |
| Hewlett-Packard | | | 0.00% | 3,200 | 2 |
| Roseville Elementary School District | | | | 929 | 8 |
| Walmart (2 Stores) | | | | 790 | 9 |
| Telefunken Semiconductors America | | | | 600 | 10 |
| Subtotal | 21,865 | | 23.69% | 15,639 | |
| Total Employment | 92,281 (a) | | | 55,604 | |

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

*Source: Roseville Chamber of Commerce and Self reported by employers*

# CITY OF ROSEVILLE
# FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
## Last Ten Fiscal Years




| | Adopted for Fiscal Year Ended June 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2013 | 2014 | 2015 (b) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 (c) |
| **Function** | | | | | | | | | | |
| General Government | 190.14 | 180.10 | 179.81 | 183.11 | 187.98 | 150.23 | 158.73 | 168.23 | 169.73 | 150.23 |
| Public Safety | 324.59 | 327.42 | 313.00 | 316.00 | 317.00 | 315.50 | 317.00 | 321.00 | 327.00 | 331.00 |
| Public Works | 105.17 | 73.18 | 67.50 | 71.50 | 71.50 | 110.75 | 108.75 | 110.25 | 112.25 | 117.50 |
| Development and Operations (a) | 14.00 | 70.26 | 71.00 | 72.00 | 74.00 | 75.00 | 82.00 | 83.00 | 83.75 | 89.00 |
| Park, Recreation & Libraries | 262.00 | 274.61 | 121.50 | 122.50 | 124.50 | 122.50 | 114.50 | 114.50 | 116.50 | 125.50 |
| Environmental Utilities | 217.82 | 219.14 | 207.50 | 222.25 | 223.75 | 227.75 | 226.75 | 244.75 | 255.00 | 270.00 |
| Electric | 140.36 | 141.09 | 142.00 | 149.00 | 150.00 | 149.00 | 153.00 | 154.00 | 156.00 | 193.75 |
| Total | 1,254.08 | 1,285.80 | 1,102.31 | 1,136.36 | 1,148.73 | 1,150.73 | 1,160.73 | 1,195.73 | 1,220.23 | 1,276.98 |

(a) Community Development was renamed to Development and Operations in fiscal year 2014.
(b) Decrease in FTE for FY14-15 is due to no longer including FTEs attributable to temporary part-time staff.
(c) 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**
**OPERATING INDICATORS BY FUNCTION/PROGRAM**
**Last Ten Fiscal Years**

| Function/Program | Fiscal Year 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| Public safety: | | | | | | | | | | |
| Fire: | | | | | | | | | | |
| Number of Haz-Mat alarms responded | 201 | 214 | 228 | 204 | 224 | 239 | 278 | 232 | 218 | 200 |
| Number of medical emergencies responded | 9,045 | 9,995 | 11,015 | 10,694 | 10,545 | 10,993 | 11,078 | 10,835 | 11,124 | 12,285 |
| Total calls for service | 10,936 | 12,163 | 13,286 | 12,828 | 16,756 | 16,553 | 17,109 | 17,010 | 17,311 | 19,127 |
| Police: | | | | | | | | | | |
| Law violations: (Note 2) | | | | | | | | | | |
| Physical arrests (adult and juvenile) | 4,647 | 4,321 | 3,295 | 4,057 | 3,734 | 4,554 | 4,061 | 4,417 | 4,297 | 3,132 |
| Traffic citations | 4,470 | 2,207 | 1,839 | 2,702 | 3,036 | 4,187 | 3,180 | 4,024 | 3,386 | 2,343 |
| Public works (Note 4): | | | | | | | | | | |
| Total building permits issued | 4,131 | 5,796 | 5,715 | 5,854 | 6,226 | 6,387 | 6,621 | 5,744 | 7,277 | 7,449 |
| Total square feet of street maintenance performed | 4,275,981 | 4,452,658 | 1,971,986 | 3,468,666 | 12,190,840 | 1,564,362 | 2,866,227 | 2,713,778 | 880,033 | 3,035,171 |
| Park and recreation (Note 3): | | | | | | | | | | |
| Community services: | | | | | | | | | | |
| Total attendance in Youth/Adult/Senior programs | 224,339 | 233,598 | 240,576 | 246,331 | 209,619 | 213,916 | 210,091 | 133,900 | 70,215 | 206,512 |
| Total attendance at aquatic facilities | 291,407 | 324,918 | 357,064 | 316,994 | 428,744 | 451,127 | 467,324 | 276,413 | 163,447 | 298,852 |
| Library (Note 1): | | | | | | | | | | |
| Number of materials checked out (Note 3) | 1,194,909 | 1,273,880 | 1,252,039 | 1,306,844 | 1,339,684 | 1,221,101 | 1,149,134 | 975,554 | 948,772 | 1,183,830 |
| Water: | | | | | | | | | | |
| Average daily consumption (in million gallons) | 30.20 | 28.00 | 23.01 | 20.70 | 23.25 | 25.77 | 25.40 | 26.96 | 29.28 | 26.46 |
| Number of backflow devices tested | 3,862 | 4,520 | 4,854 | 5,093 | 5,183 | 5,200 | 5,054 | 4,999 | 5,053 | 5,440 |
| Number of meters sold | 770 | 569 | 824 | 848 | 1,044 | 1,100 | 914 | 1,432 | 1,222 | 1,714 |
| Wastewater: | | | | | | | | | | |
| Number of miles of sewer mains flushed | 271 | 335 | 284 | 266 | 294 | 283 | 273 | 264 | 296 | 289 |
| % of preventative work order hours | 0 | 35.8% | 41.3% | 38.4% | 46.4% | 45.7% | 48.1% | 47.9% | 43.5% | 51.1% |
| Solid waste: | | | | | | | | | | |
| Tons of solid waste collected | 87,946 | 92,101 | 94,308 | 101,794 | 117,594 | 115,548 | 139,501 | 139,061 | 139,683 | 145,499 |

Notes:
1 - The Library totals include Downtown Library, Maidu Library and Riley Library. The libraries were closed on Fridays between FY18 and FY19.
2 - The City restated Police law violations number for FY16 and FY17.
3 - FY21 numbers impacted by COVID-19 pandemic restrictions and resulting staffing shortages in Parks & Rec aquatic facilities and community
4 - Total building permits issued increase was due to an increase in new home production. Total square feet of street maintenance performed: FY21 numbers were lower due to a large decrease in contract work performed.

*Source: City of Roseville Department Staff*

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

| Function/Program | Fiscal Year 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| Public safety: | | | | | | | | | | |
| Fire stations | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Police stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of Police patrol vehicles (Note 1) | 61 | 64 | 67 | 77 | 91 | 88 | 93 | 97 | 99 | 99 |
| Public works: | | | | | | | | | | |
| Miles of streets | 440 | 440 | 458 | 465 | 470 | 478 | 480 | 485 | 498 | 514 |
| Number of traffic signals | 167 | 167 | 171 | 175 | 180 | 183 | 187 | 188 | 189 | 191 |
| Park and recreation: (Note 2) | | | | | | | | | | |
| Community services: | | | | | | | | | | |
| Golf courses (18 holes) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Parks | 63 | 66 | 66 | 66 | 68 | 71 | 72 | 76 | 79 | 81 |
| Open Spaces/Preserves | 3,720 | 3,730 | 3,801 | 3,801 | 3,895 | 3,910 | 3,910 | 3,910 | 3,910 | 3,913 |
| Recreation Facilities (Community Centers and Pools) | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 9 |
| Libraries | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Adventure Clubs | 17 | 17 | 17 | 17 | 18 | 18 | 18 | 19 | 19 | 20 |
| Water: | | | | | | | | | | |
| Miles of water mains | 570 | 570 | 583 | 592 | 608 | 621 | 635 | 650 | 681 | 690 |
| Fire hydrants | 4,545 | 4,545 | 4,654 | 4,735 | 4,763 | 5,007 | 5,087 | 5,212 | 5,443 | 5,526 |
| Wastewater: | | | | | | | | | | |
| Miles of sanitary sewers | 487 | 491 | 497 | 505 | 517 | 529 | 542 | 552 | 577 | 586 |
| Miles of storm drain | 351 | 344 | 353 | 366 | 372 | 381 | 390 | 401 | 421 | 428 |
| Solid waste: | | | | | | | | | | |
| Number of new residential refuse customers | 768 | 475 | 601 | 787 | 822 | 1,068 | 926 | 859 | 1,054 | 1,612 |
| Electric: | | | | | | | | | | |
| Number of residential customers | 48,387 | 49,013 | 49,851 | 50,784 | 51,638 | 52,789 | 53,868 | 54,687 | 56,549 | 58,359 |
| Number of commercial customers | 6,561 | 6,666 | 6,673 | 6,700 | 6,759 | 6,812 | 6,884 | 6,975 | 7,059 | 7,133 |

Notes:

1 - Prior to FY16-17, the City only reported active patrol cars. In FY16-17 the City began reporting active patrol vehicles, which includes all police department vehicles that are patrolling the streets in one fashion or another, whether undercover, a community services officer, an animal control officer, or a citizen on patrol volunteer. No additional cars were purchased in FY16-17.

2 - In FY20-21 Parks, Recreation, & Libraries Department changed the line items to be more relevant. Parks were separated from Recreation Facilities (Community Centers and Pools) and Open Spaces/Preserves replaced Miles of Creek, which are a part of the open spaces and preserves. Adventure Club buildings have been added as it is a city-owned asset and the numbers continue to grow.

*Source: City of Roseville Department Staff*

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# Fourth Quarter Report Fiscal Year 2021-22

CITY OF ROSEVILLE CALIFORNIA

# Fourth Quarter Report
# Fiscal Year 2021-22

## Overview

This financial report provides an overview of the City's financial position through the fourth quarter of the fiscal year (FY) 2021-22 (July 1, 2021, through June 30, 2022) for:

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

## Overview

Throughout FY2021-22, the City continued to feel the impacts of the COVID-19 pandemic and its ensuing economic disruptions, including increasing costs of equipment/fuel/supplies/materials, supply chain issues causing delays in receiving equipment/supplies/materials, challenges in filling vacant positions because of increased attrition and reduced number of applicants, and reduced attendance to City programs/services.

As detailed in this report, the City's major tax revenues, including sales tax and hotel tax, have recovered from the impacts of the pandemic; however, the pandemic continued to affect the revenue and expenses of some City programs, including Adventure Club, transit, and recreation programs.

An overview of the FY2021-22 General Fund year-end results is summarized below (rounded to the nearest thousand dollars), including the recommended appropriations.

| **FY2021-22 Year-End General Fund Results** | **Variance ($)** |
|---|---|
| Sales Tax - Bradley-Burns | $ 11,251,000 |
| Sales Tax - Measure B | 7,201,000 |
| Property Taxes | 2,908,000 |
| Other Revenues | 7,320,000 |
| **Operating Revenues** | **28,680,000** |
| | |
| **Operating Expenditures** | **2,858,000** |
| | |
| **Total General Fund Year-End Results** | **$ 31,538,000** |

| Recommended Appropriations | Budget ($) |
|---|---|
| Roseville Sports Complex Project | $ 15,000,000 |
| Transfer to General Fund Capital Reserve Fund | 4,486,500 |
| Transfer to Pension Trust Fund | 4,486,500 |
| Blue Oaks Widening Project | 4,000,000 |
| Backfill General Fund Contingency - LMAs | 750,000 |
| Police Department Mobile Data Computers | 700,000 |
| Sports Field Fencing Project | 565,000 |
| Transfer to Development Services Stabilization Reserve Fund | 518,000 |
| Maidu Soccer Field Parking Lot Project | 450,000 |
| General Plan Update Project | 279,000 |
| Multimodal Safety Improvement Project | 180,000 |
| Royer Park Playground Project | 123,000 |
| **Total** | **$ 31,538,000** |
| | |
| **Remaining General Fund Year-End Results** | **$ -** |

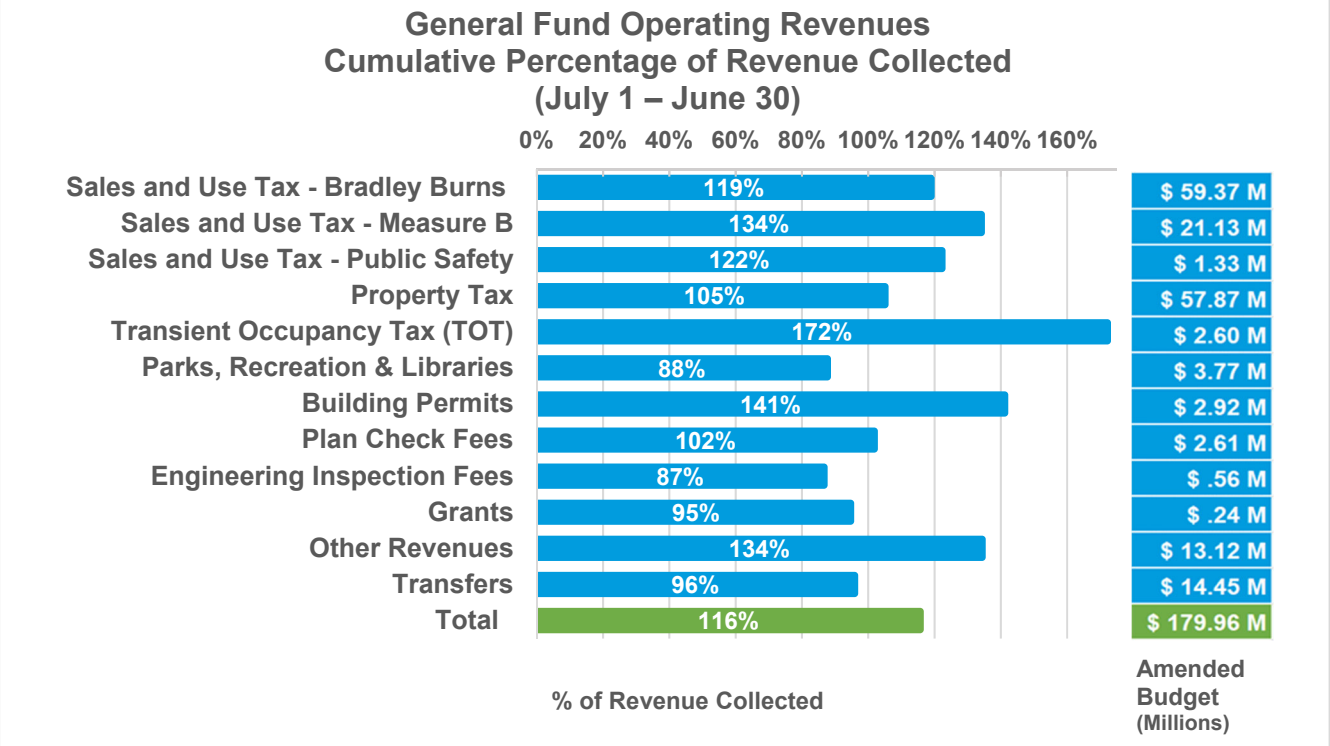
The General Fund ended FY2021-22 with a $31.5 million surplus consisting of approximately $28.7 million in operating revenues received over budget, $2.9 million in expenditure savings primarily associated with materials/services/supply and salary savings from vacant positions. The primary factors contributing to the positive results are stronger than anticipated sales and property tax revenues and salary savings due to vacant positions. Savings in the Parks, Recreation & Libraries (PR&L) Department offset a $377,000 revenue shortfall in PR&L program revenues caused by the pandemic impacting programming in the first two quarters of the fiscal year. The positive results in the other revenue category are primarily due to stronger than anticipated Hotel Tax, Transient Occupancy Tax (TOT) ($1.9 million), Building Permit ($1.2 million), First Responder Fee ($1.3 million), and Property Transfer Tax ($1.2 million) revenues.

Staff recommends appropriating the $31.5 million General Fund surplus on initiatives aligned with the City Council Strategic Plan. In addition, the proposed initiatives align with the original intent of the Measure B Sales and Use Tax measure. Approximately $26.5 million of the funding is recommended for specific initiatives, and the remaining $9 million is recommended to be split between the General Fund Capital Reserve Fund and the Pension Trust Fund.

## General Fund: Operating Revenues

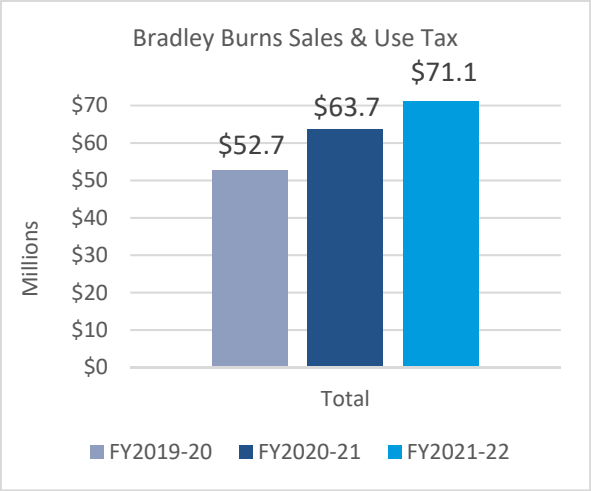
The following table includes cumulative General Fund operating revenue through the fourth quarter and a revenue budget to actual comparison for FY2021-22.

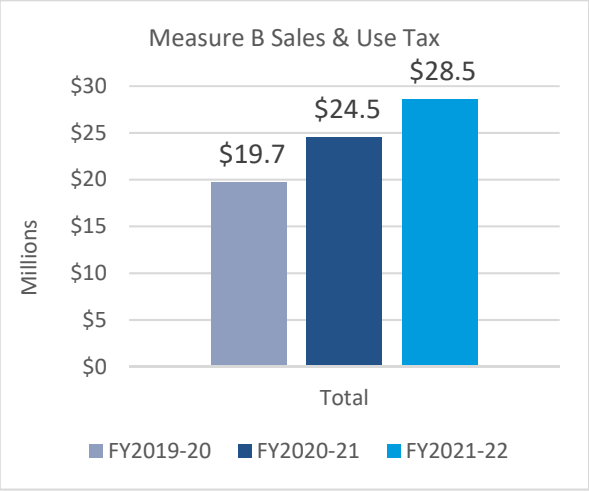
| Revenue Type | Budget to Cumulative Revenue Comparison (July 1 – June 30) Amended Budget | Cumulative Revenues | Variance | % of Budget |
|---|---|---|---|---|
| **Sales and Use Tax - Bradley Burns** | $ 59,371,253 | $ 70,621,977 | $ 11,250,724 | 119% |
| **Sales and Use Tax - Measure B** | 21,127,000 | 28,328,053 | 7,201,053 | 134% |
| **Sales and Use Tax - State Aid for Public Safety** | 1,327,300 | 1,622,075 | 294,775 | 122% |
| **Property Tax** | 57,867,840 | 60,776,155 | 2,908,315 | 105% |
| **Transient Occupancy Tax (TOT)** | 2,600,000 | 4,475,343 | 1,875,343 | 172% |
| **Parks, Recreation & Libraries Programs** | 3,765,768 | 3,301,223 | (464,545) | 88% |
| **Building Permits** | 2,920,836 | 4,123,020 | 1,202,184 | 141% |
| **Plan Check Fees** | 2,606,322 | 2,653,857 | 47,535 | 102% |
| **Engineering Inspection Fees** | 558,000 | 483,621 | (74,379) | 87% |
| **Grants** | 239,535 | 226,749 | (12,786) | 95% |
| **Other Revenues** | 13,118,564 | 17,622,850 | 4,504,286 | 134% |
| **Transfers** | 14,454,364 | 13,858,339 | (596,025) | 96% |
| **Total** | **$ 179,956,782** | **$ 208,093,262** | **$ 28,136,480** | **116%** |

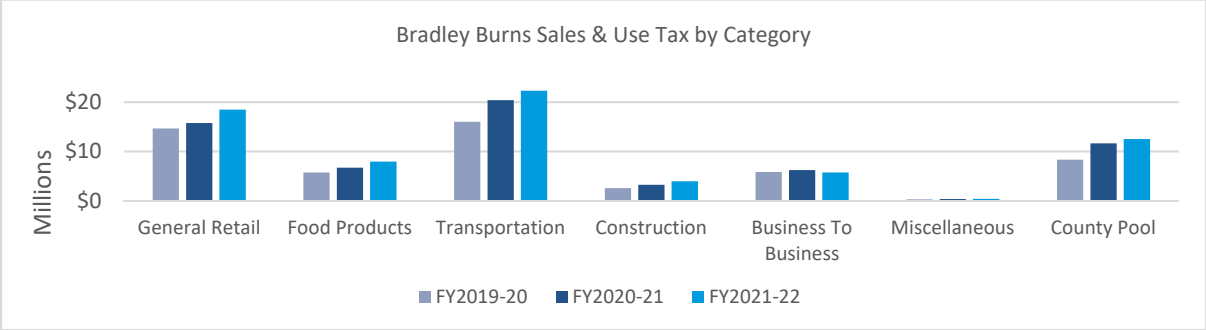


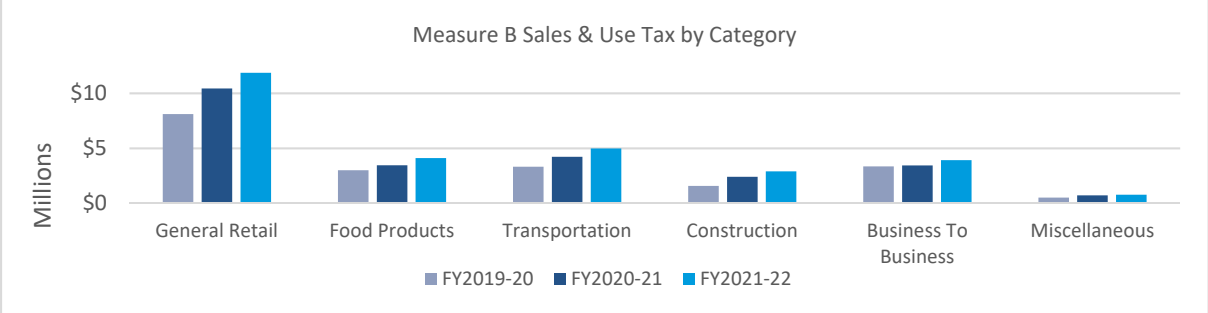

General Fund operating revenues ended the year 16 percent or $28.1 million above estimates in FY2021-22. The following is an explanation of the notable variances:

- **Sales Tax - Bradley Burns and Measure B -** The City's Bradley Burns and Measure B Sales Tax revenues ended the year at $70.6 and $28.3 million, respectively. Bradley Burns Sales Tax revenues exceeded budget estimates by 19 percent ($11.2 million), and Measure B Sales Tax revenues exceeded estimates by 34 percent ($7.2 million). Similar to FY2020-21, these positive results were primarily due to two factors. First, the FY2021-22 budget was developed in the spring of 2021 when there was still a lot of uncertainty related to the pandemic and its impact on the economy. Second, sales tax revenue growth was stronger than anticipated, locally and across the state, primarily driven by inflation and strong economic activity in the general retail, food products, transportation, construction sectors, and internet sales (reported in the County Pool category below). The graphs below show Bradley Burns and Measure B Sales and Use Tax revenues over the last three fiscal years and by business category.



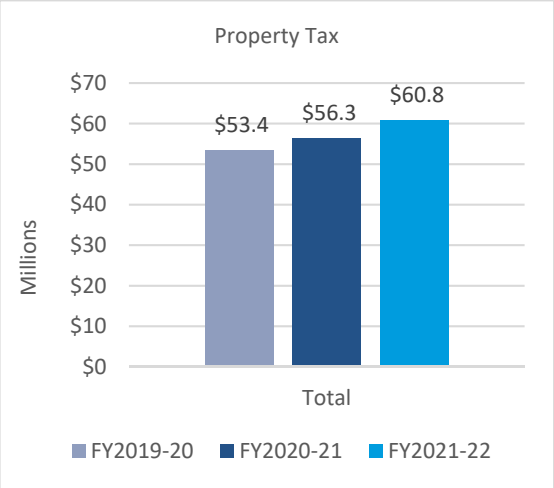



The City's sales tax consultant has prepared a summarized sales tax report of business activity through the June 2022 quarter (or second quarter of calendar year 2022). The report provides a list of the top 25 sales tax remitters, a summary of cash receipts, and sales tax data by economic category. A copy of the report is attached.

- **Property Tax - Secured, Unsecured and Supplemental**
  The City's property tax revenues (included in the Property Tax category in the charts above) exceeded estimates by $2.9 million ($60.8 million received compared to the budget of $57.9 million), and continued not to be significantly impacted by the pandemic. Based on a property's assessed value as of January 1 of each year, property tax revenues continued to increase based on ongoing development activity and rising assessed property values. The graph shows property tax revenues over the last three years.




- **Hotel Tax -** The City's Transient Occupancy Tax (TOT) revenues, also known as the hotel tax, exceeded estimates by approximately $1.9 million ($4.5 million received compared to the $2.6 million budget). Staff budgeted a conservative amount of TOT in FY2021-22 due to the economic uncertainty of the pandemic at the time. TOT revenues have fully recovered from the impacts of the pandemic.

- **Parks, Recreation & Libraries (PR&L) Programs –** PR&L program revenues ended the year at 88 percent of budget or approximately $460,000 below estimates. FY2021-22 was a rebuilding year, with COVID-19 pandemic impacts affecting the first and second quarters. Revenue trended below estimates throughout the year but PRL continued to see improvements in program participation - programs and events are back, sports teams are on the fields, and parks and trails are busy. The PR&L Department offset this revenue shortfall with expenditure savings from materials, services, supplies and vacant positions.

- **Building Permits, Plan Check Fees, Engineering Inspection Fees -** Building permit revenues ended the fiscal year higher than budget by 41 percent due to sustained increases in the City's development activity. Engineering inspection fees ended the fourth quarter lower than budget at 87 percent but are offset by a corresponding increment in secondary labor cost recovery due to workload shifting toward more full-cost recovery projects.

- **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. As of the end of the fourth quarter, revenues in this category exceeded estimates by $4.5 million. The positive results in the other revenue category are primarily due to stronger than anticipated First Responder Fee ($1.3 million), Property Transfer Tax ($1.2 million), and Workers Compensation Refund ($1.2 million) revenues.

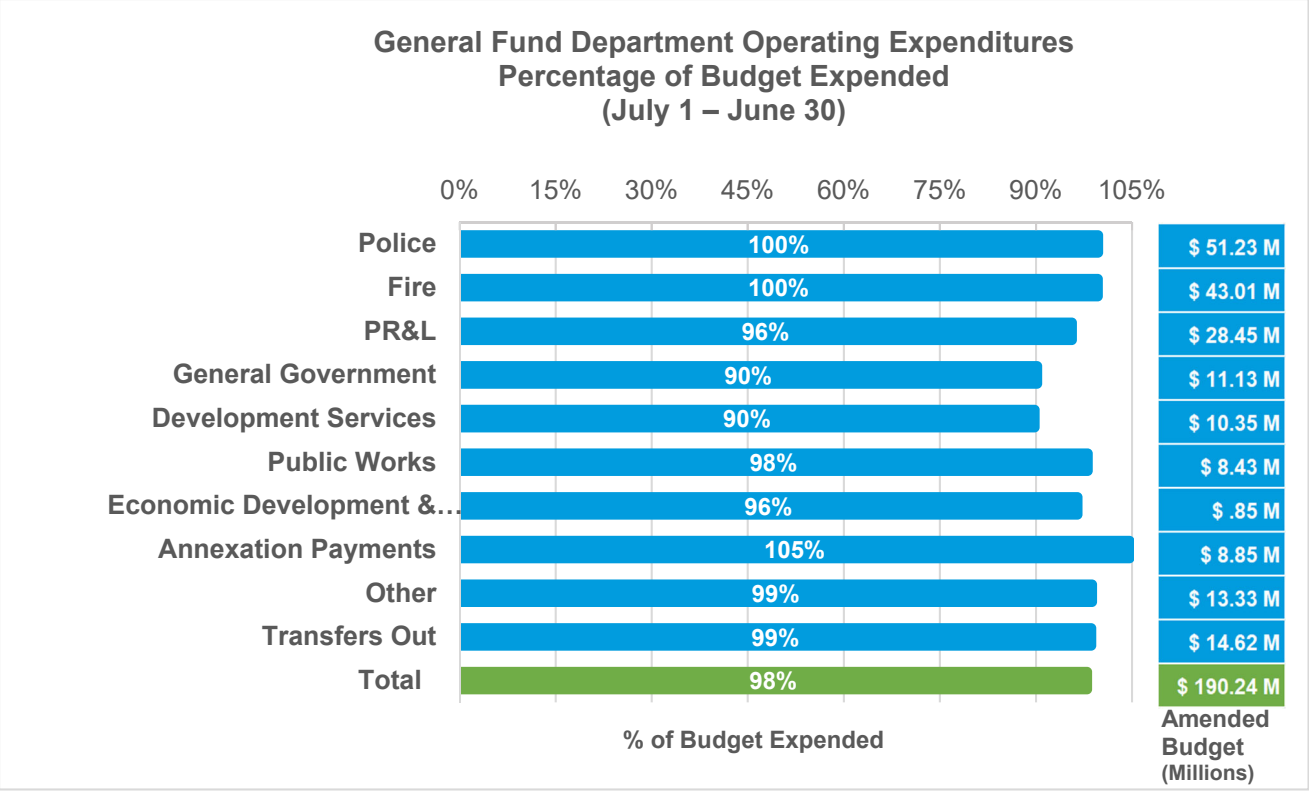
- **Transfers -** Transfers ended the year approximately $600,000 under budget. This variance is due to a planned transfer in from the Contributions from Developers Fund to cover an anticipated deficit in the Golf Fund. Golf Fund revenues were much stronger than anticipated in FY2021-22; therefore, this transfer was unnecessary.

# General Fund: Operating Expenditures

The following table includes cumulative fourth quarter expenditure comparisons for General Fund departments for FY2021-22.

| Department | Budget to Cumulative Expenditure Comparison (July 1 – June 30) | | | |
|---|---|---|---|---|
| | Amended Budget | Cumulative Expenditures | Variance | % of Budget |
| **Police** | $ 51,228,045 | $ 51,075,901 | $ 152,144 | 100% |
| **Fire** | 43,007,167 | 42,857,070 | 150,097 | 100% |
| **Parks, Recreation & Libraries** | 28,446,896 | 27,199,344 | 1,247,552 | 96% |
| **General Government*** | 11,126,206 | 10,032,845 | 1,091,361 | 90% |
| **Development Services** | 10,352,617 | 9,294,583 | 1,058,034 | 90% |
| **Public Works** | 8,430,215 | 8,268,203 | 162,012 | 98% |
| **Economic Development & Housing** | 854,472 | 824,469 | 30,003 | 96% |
| **Annexation Payments** | 8,850,000 | 9,257,913 | (407,913) | 105% |
| **Other** | 13,328,156 | 13,162,556 | 165,600 | 99% |
| **Transfers Out** | 14,615,844 | 14,414,895 | 200,949 | 99% |
| **Total** | **$ 190,239,618** | **$186,387,779** | **$ 3,849,839** | **98%** |
| **Encumbrance Reserve*** | (993,753) | - | (993,753) | |
| **Total** | **$ 189,245,865** | **$186,387,779** | **$ 2,856,086** | |

(1) *General Government includes the following departments: City Council, City Manager's Office, City Attorney's Office, City Clerk, Finance, Public Affairs and Communications, and Human Resources.*




General Fund expenditures ended the year at 98 percent of the estimated budget, totaling $2.8 million in cost savings after considering unspent encumbrances re-appropriated into the FY2022-23 budget. The cost savings in General Fund departments is primarily due to vacant positions in the Parks, Recreation & Libraries, Development Services, Public Works, and other General Fund departments and lower than expected materials, services and supplies expenses..

Both Police and Fire departments ended the year on budget. Parks, Recreation & Libraries expenditures ended the year at 96 percent of the budget due to cost controls in materials, services, supplies, and temporary and full-time position vacancies. As mentioned earlier in this report, these savings offset the $460,000 revenue shortage in parks and recreation programming. General Government departments ended the year approximately 10 percent under budget, primarily due to vacancy savings. Development Services expenditures ended the year at 90 percent of the budget, primarily due to higher than anticipated reimbursements from full cost recovery development projects and reduced training and travel costs because many events were canceled in the last year due to the pandemic. Salary savings in the Public Works Department account for the 2 percent variance from the budget through the end of the fiscal year. The Economic Development Department ended the year $30,000 under budget (96 percent of the budget). Annexation payments were higher than budgeted, resulting in a $0.4 million overage, due to the timing associated with receiving and making these payments. Savings in the other operating departments covered this overage.

# Enterprise Funds: Operating Revenues and Expenditures

## Revenues

| | Budget to Cumulative Revenue Comparison (July 1 – June 30) | | | |
|---|---|---|---|---|
| | Amended Budget | Cumulative Revenues | Variance | % of Budget |
| **Electric Operations** | $ 157,844,817 | $ 176,222,391 | $ 18,377,574 | 112% |
| **Water Operations** | 38,914,237 | 40,420,986 | 1,506,749 | 104% |
| **Wastewater Operations** | 48,668,113 | 48,848,782 | 180,669 | 100% |
| **Waste Services Operations** | 34,252,968 | 39,740,899 | 5,487,931 | 116% |
| **Transit** | 7,037,973 | 6,451,716 | (586,257) | 92% |
| **Transportation** | 1,925,389 | 1,749,769 | (175,620) | 91% |
| **Youth Development** | 10,580,654 | 9,309,326 | (1,271,328) | 88% |

Electric operating revenues ended the year $18.4 million higher than budget primarily due to increased retail sales totaling $9.6 million, of which $2.7 million is associated with warmer than average temperatures, $5.1 million for hydroelectric surcharges, and $1.8 million from rate increases. Electric also collected $1.5 million in unbudgeted wholesale revenue and a $0.5 million reimbursement from California Arrearage Payment Program (CAPP) not included in the budget.

The remaining $6.8 million in electric operating revenues include $4.4 million from unplanned flat fee charges and reimbursement from the California Department Generation of Water Resources (CDWR) and $800,000 provided from SMUD for mutual aid support, $1.2 million in customer and permit fees and $600,000 in other revenues. These increases in operating revenues were offset by $0.2 million less in Low Carbon Allowance and Credit Proceeds revenue.

Due to new development and increased usage, Water and Waste Services Operations revenues ended the year higher than anticipated by four and 16 percent. Wastewater operating revenues ended the year on budget. Net positive results in all three Environmental Utilities will be set aside in FY2022-23 to fund rehabilitation projects, fleet electrification, and a future utility operations center.

The demand for commuter services has slowly increased over the past year, with almost $400,000 collected in passenger fares, which is about 40 percent of pre-pandemic levels. Transit operating revenues continued to experience the effects of reduced services and losses in passenger fares due to low ridership resulting from COVID-19 through the fourth quarter of FY2021-22 compared to pre-pandemic levels. Overall, Transit revenues ended the year at approximately $600,000 under estimates. This shortfall is primarily due to state and federal reimbursements, which reflect lower-than-anticipated contract and fuel expenditures associated with transit ridership reductions.

Similar to Transit, Transportation revenues ended the year $200,000 below estimates, primarily related to Local Transportation Fund reimbursements. These reimbursements were lower than anticipated due to vacancies and materials, services, and supply savings.

Revenues in the Youth Development Fund ended the fiscal year at 88 percent of budget. Budgeted revenues included $3.5 million in American Rescue Plan Act (ARPA) funds to mitigate COVID impacts. The revenue shortfall was offset by $1.6 million in expenditure savings. While enrollment slowly rebounded, the primary factor affecting the department's ability to fully meet the budget revenue target is related to part-time staffing challenges. Participant/staff ratios are a requirement of childcare licensing, which means fewer staff results in fewer participants allowed in the program. The department is implementing ongoing efforts to recruit and retain part-time employees.

## Expenditures

Electric's Operating expenses ended the year $2.8 million lower than budget. As costs of goods sold increased during the fiscal year due to stronger than expected customer energy demand (primarily due to unexpected hot weather) and the significant climb in power and gas prices, the Electric Department requested a $5.2 million budget increase to cover overages of which only $4.2 were consumed ending with a positive variance of $1.1 million. Savings from maintenance costs, contract services, small equipment and supplies, and training expenses resulted in a positive variance of $2.9 million. These savings were offset by an unbudgeted $0.5 expenditure related to the California Arreage Payment Program (CAPP). Project related delays resulted in a $2.4 million shortfall in planned labor reimbursements. Vacancy savings in Electric Operations totaled $1.5 million. Lastly, an additional $0.2 million in rebate program savings were realized due to fewer commercial efficiency projects and residential energy program participation.

| | Budget to Cumulative Expenditure Comparison (July 1 – June 30) | | | |
|---|---|---|---|---|
| | Amended Budget | Cumulative Expenditures | Variance | % of Budget |
| **Electric Operations** | $ 136,872,260 | $ 134,058,176 | $ 2,814,084 | 98% |
| **Water Operations** | 34,886,586 | 29,758,674 | 5,127,912 | 85% |
| **Wastewater Operations** | 48,370,406 | 42,707,478 | 5,662,928 | 88% |
| **Waste Services Operations** | 34,440,350 | 30,479,712 | 3,960,638 | 89% |
| **Transit** | 7,086,554 | 6,462,009 | 624,545 | 91% |
| **Transportation** | 1,945,843 | 1,524,159 | 421,684 | 78% |
| **Youth Development** | 8,104,298 | 6,535,174 | 1,569,124 | 81% |

Spending in the Environmental Utilities came in lower than budgeted due to delayed mandates related to the disposal of organic materials (SB1383), vacant positions and COVID-related limitations on operational plans, including travel and training and unused emergency contingency funds.

Transit expenditures ended the year $0.6 million under budget due to operational adjustments related to transit ridership reductions reflected in lower contracts and fuel costs, as well as the costs for a light-duty vehicle not received before year-end and a bus shelter replacement that was not completed. Cost savings of $0.4 million in the Transportation Fund are related to vacancies and lower than estimated material, services and supplies expenses.

Youth Development Fund expenditures ended the fiscal year at 81 percent of budget due to the measures taken to reduce operational costs to mitigate the impact of decreased enrollment. These savings offset a portion of the shortfall in operating revenues.

## Other Revenue

The table presented shows revenues in the Fire Facilities, Public Facilities, and Strategic Improvement Funds (SIF) through the fourth quarter of FY2020-21 and FY2021-22. The revenue estimates for these three funds are generally based on a multi-year trend analysis of forecasted single-family, multi-family, and commercial development, as well as prior-year revenue collections. The sustained increase in development activity throughout the City during FY2021-22 has caused revenues in these funds to exceed budget estimates (Fire Facilities – 63 percent, Public Facilities – 86 percent, and SIF – 15%). The SIF revenue is significantly lower than than the prior year because the prior year also included proceeds from sales of surplus property.

| | Budget to Cumulative Revenue Comparison (July 1 – June 30) | | | | |
|---|---|---|---|---|---|
| | FY2020-21 Actual | Amended Budget | Cumulative Revenues | Variance | % of Budget |
| **Fire Facilities** | $ 2,563,366 | $ 1,549,601 | $ 2,527,505 | $ 977,904 | 163% |
| **Public Facilities** | 6,651,517 | 3,583,637 | 6,678,121 | 3,094,484 | 186% |
| **Strategic Improvement** | 9,574,821 | 4,602,041 | 5,281,317 | 679,276 | 115% |

# City of Roseville



## Quarterly Report on Sales Tax and Business Activity

### Top 25 Sales Tax Remitters

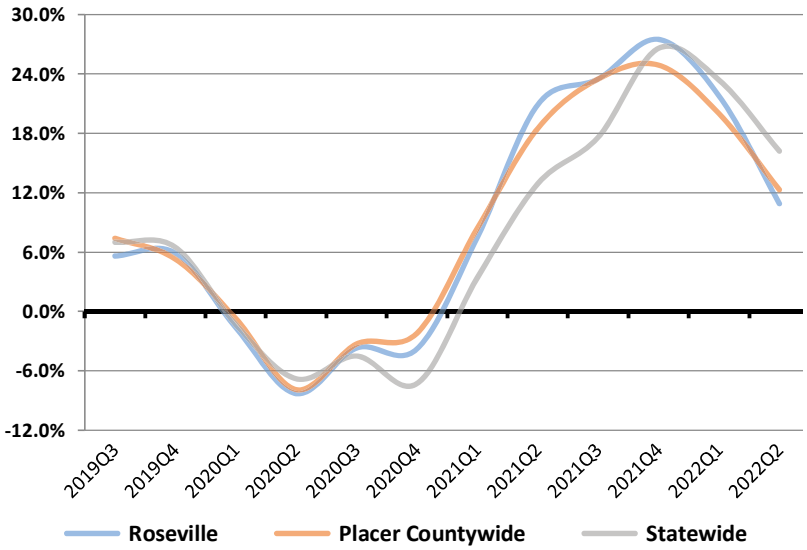
ARCO AM/PM MINI MARTS
AUTONATION CHRYSLER DODGE JEEP RAM ROSEVIL
AUTONATION HONDA
BEST BUY STORES
BMW OF ROSEVILLE
CARMAX AUTO SUPERSTORES
CHEVRON SERVICE STATIONS
COSTCO WHOLESALE
FUTURE FORD
FUTURE NISSAN
GMC RELIABLE
HOME DEPOT
JOHN L SULLIVAN CHEVROLET
LEXUS OF ROSEVILLE
MACY'S DEPARTMENT STORE
MCKESSON MEDICAL -SURGICAL
NIELLO ACURA
NORDSTROM DEPARTMENT STORE
ROSEVILLE HYUNDAI
ROSEVILLE TOYOTA & SCION
SAFEWAY SERVICE STATIONS
SAM'S CLUB
TARGET STORES
VANDERBEEK MOTORS
WAL MART STORES

### 2nd Quarter 2022 in Review

California sales tax cash receipts increased by 4.9% from the same quarter last year. In this jurisdiction sales tax cash receipts decreased by 0.6% from the same quarter last year due to a decrease of $8,690,000 in Taxable Sales.

| Cash Receipts | Quarter | Annual |
|---|---|---|
| **Roseville** | -0.6% | 10.9% |
| **Placer Countywide Pool** | 27.7% | 9.0% |
| **Placer Countywide** | 3.2% | 12.3% |
| **Sacramento Valley Region** | 1.9% | 13.7% |
| **Statewide** | 4.9% | 16.2% |

### Annualized Percent Change in Sales Tax Cash Receipts




| Business Activity | Roseville Quarter | Roseville Annual | California Quarter | California Annual |
|---|---|---|---|---|
| General Retail (e.g., dept. stores, misc. retail) | **10.6%** | **19.2%** | -5.1% | 10.9% |
| Food Products (e.g., markets and restaurants) | **9.6%** | **20.4%** | 2.4% | 18.3% |
| Transportation (e.g., new & used autos, gas stations) | **12.0%** | **11.5%** | 2.9% | 11.1% |
| Construction (e.g., retail & wholesale construction | **1.9%** | **9.4%** | -5.5% | -0.6% |
| Business To Business (e.g., IT, industrial equip. etc.) | **3.0%** | **-1.0%** | 0.0% | 3.5% |
| TOTAL LOCAL BUSINESS ACTIVITY | **9.6%** | **13.3%** | -0.8% | 9.7% |
| COUNTYWIDE POOL ACTIVITY | **23.0%** | **7.6%** | 3.5% | 5.2% |

# City of Roseville



## News

- **Economic Activity:** Real Gross Domestic Product (GDP) decreased at an annual rate of 0.9% in the second quarter of 2022. U.S. inflation accelerated to 9.1% in June of 2022, while California's headline inflation was 8.3% year over year as of June of 2022. (DIR, BEA, BLS, July Finance Bulletin)

- **Employment:** The U.S. unemployment rate remained unchanged at 3.6% in June of 2022, 0.1 percentage point higher than the February of 2020 pre-pandemic low of 3.5%. California's unemployment rate fell to a new record-low of 3.9% in July of 2022, now 0.2 percentage point lower than the February of 2020 pre-pandemic rate of 4.1%. (July, August Finance Bulletin)

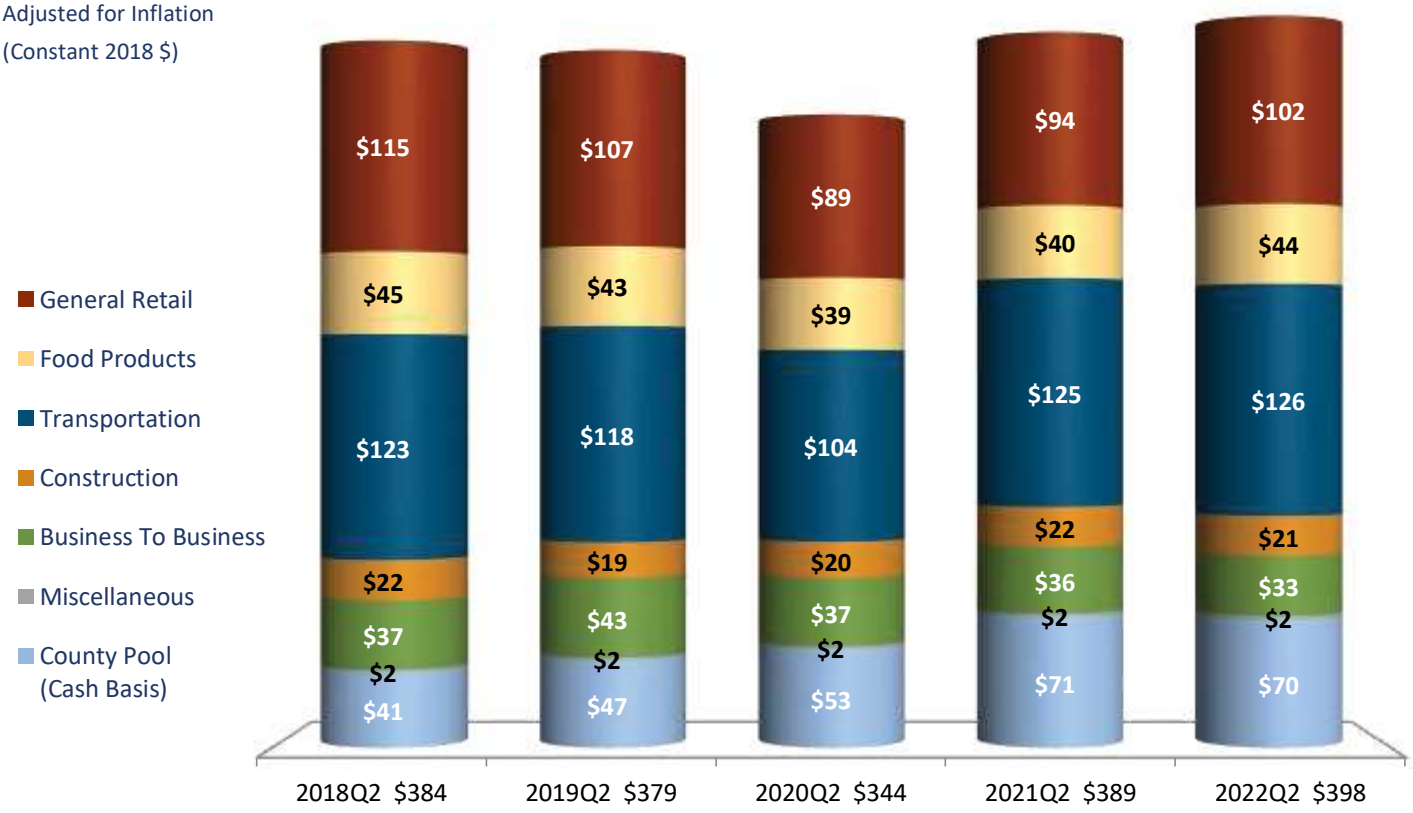
- **Personal Income:** U.S. personal income increased by 4.6% for the second quarter of 2022, compared to same quarter previous year. Personal consumption and expenditures increased by 8.4% , resulting in a 50.9% decrease in US personal savings for the second quarter of 2022, compared to same quarter previous year. (BEA)

### Roseville

Annual Per Capita Sales Tax

Adjusted for Inflation

(Constant 2018 $)



**City of Roseville**
**General Ledger Detail**
**FY2021-22**

| COR_FUND | COR_ACCOUNT | COR_CENTER | Budget Period | Total Budget | Revenues |
|---|---|---|---|---|---|
| 1001 | 4061 | 10001 | Jul-21 | 21,127,000.00 | 0.00 |
| 1001 | 4061 | 10001 | Sep-21 | 0.00 | 1,932,194.00 |
| 1001 | 4061 | 10001 | Oct-21 | 0.00 | 2,468,353.00 |
| 1001 | 4061 | 10001 | Nov-21 | 0.00 | 2,339,116.60 |
| 1001 | 4061 | 10001 | Dec-21 | 0.00 | 2,159,362.95 |
| 1001 | 4061 | 10001 | Jan-22 | 0.00 | 2,128,876.50 |
| 1001 | 4061 | 10001 | Feb-22 | 0.00 | 3,241,379.17 |
| 1001 | 4061 | 10001 | Mar-22 | 0.00 | 1,983,924.39 |
| 1001 | 4061 | 10001 | Apr-22 | 0.00 | 1,881,714.20 |
| 1001 | 4061 | 10001 | May-22 | 0.00 | 2,794,462.00 |
| 1001 | 4061 | 10001 | Jun-22 | 0.00 | 7,398,670.59 |

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

Juris Code: 697
Date: 09/15/2021
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | JUL 2021 | 333,494.00 |
| Current Advance | JUL 2021 | 1,598,700.00 |
| Prior Credits | | 0.00 |
| Balance | JUL 2021 | 1,932,194.00 |
| Total Payment (by EFT) | | 1,932,194.00 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 1st Quarter 2021 | -19,141.82 |
| Distribution 1st Quarter 2021 | 10,048.70 |
| Distribution 2nd Quarter 2021 | 253,746.38 |
| Distribution 3rd Quarter 2021 | 88,840.31 |
| Distribution 4th Quarter 2021 | 0.43 |
| Current Distributions (As Above) | 333,494.00 |

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: 10/14/2021
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | AUG 2021 | 918,953.00 |
| Current Advance | AUG 2021 | 1,549,400.00 |
| Prior Credits | | 0.00 |
| Balance | AUG 2021 | 2,468,353.00 |
| Total Payment (by EFT) | | 2,468,353.00 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 1st Quarter 2021 | 109,611.63 |
| Distribution 1st Quarter 2021 | 9,125.16 |
| Distribution 2nd Quarter 2021 | 48,084.15 |
| Distribution 3rd Quarter 2021 | 752,127.56 |
| Distribution 4th Quarter 2021 | 4.50 |
| Current Distributions (As Above) | 918,953.00 |

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: 11/16/2021
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Total Due | 3rd QTR 2021 | 6,789,193.60 |
| Prior Credits | | 0.00 |
| Prior Distributions | 3rd QTR 2021 | -1,252,447.00 |
| Prior Advances | 3rd QTR 2021 | -3,148,100.00 |
| Cost of Admin | | -49,530.00 |
| Balance | 3rd QTR 2021 | 2,339,116.60 |
| Total Payment (by EFT) | | 2,339,116.60 |

Total Due Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 1st Quarter 2021 | 104,135.73 |
| Distribution 1st Quarter 2021 | 25,983.72 |
| Distribution 2nd Quarter 2021 | 312,399.15 |
| Distribution 3rd Quarter 2021 | 6,346,417.13 |
| Distribution 4th Quarter 2021 | 257.87 |
| Total Due (As Above) | 6,789,193.60 |

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: 12/10/2021
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | OCT 2021 | 365,662.95 |
| Current Advance | OCT 2021 | 1,793,700.00 |
| Prior Credits | | 0.00 |
| Balance | OCT 2021 | 2,159,362.95 |
| Total Payment (by EFT) | | 2,159,362.95 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 2nd Quarter 2021 | 7,710.32 |
| Distribution 2nd Quarter 2021 | 2,640.17 |
| Distribution 3rd Quarter 2021 | 283,006.67 |
| Distribution 4th Quarter 2021 | 72,305.79 |
| Distribution 1st Quarter 2022 | 0.00 |
| Current Distributions (As Above) | 365,662.95 |

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: 01/07/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | NOV 2021 | 226,876.50 |
| Current Advance | NOV 2021 | 1,902,000.00 |
| Prior Credits | | 0.00 |
| Balance | NOV 2021 | 2,128,876.50 |
| Total Payment (by EFT) | | 2,128,876.50 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 2nd Quarter 2021 | 16,146.50 |
| Distribution 2nd Quarter 2021 | 2,516.25 |
| Distribution 3rd Quarter 2021 | 15,957.18 |
| Distribution 4th Quarter 2021 | 192,256.57 |
| Distribution 1st Quarter 2022 | 0.00 |
| Current Distributions (As Above) | 226,876.50 |

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: 02/15/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Total Due | 4th QTR 2021 | 7,579,148.62 |
| Prior Credits | | 0.00 |
| Prior Distributions | 4th QTR 2021 | -592,539.45 |
| Prior Advances | 4th QTR 2021 | -3,695,700.00 |
| Cost of Admin | | -49,530.00 |
| Balance | 4th QTR 2021 | 3,241,379.17 |
| Total Payment (by EFT) | | 3,241,379.17 |

Total Due Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 2nd Quarter 2021 | 47,832.43 |
| Distribution 2nd Quarter 2021 | 25,310.54 |
| Distribution 3rd Quarter 2021 | 328,236.05 |
| Distribution 4th Quarter 2021 | 7,177,585.45 |
| Distribution 1st Quarter 2022 | 184.15 |
| Total Due (As Above) | 7,579,148.62 |

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: 03/11/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | JAN 2022 | 365,124.39 |
| Current Advance | JAN 2022 | 1,618,800.00 |
| Prior Credits | | 0.00 |
| Balance | JAN 2022 | 1,983,924.39 |
| Total Payment (by EFT) | | 1,983,924.39 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 3rd Quarter 2021 | 19,969.93 |
| Distribution 3rd Quarter 2021 | 10,175.07 |
| Distribution 4th Quarter 2021 | 255,371.67 |
| Distribution 1st Quarter 2022 | 79,607.62 |
| Distribution 2nd Quarter 2022 | 0.10 |
| Current Distributions (As Above) | 365,124.39 |

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: 04/08/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | FEB 2022 | 216,414.20 |
| Current Advance | FEB 2022 | 1,665,300.00 |
| Prior Credits | | 0.00 |
| Balance | FEB 2022 | 1,881,714.20 |
| Total Payment (by EFT) | | 1,881,714.20 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 3rd Quarter 2021 | 14,167.71 |
| Distribution 3rd Quarter 2021 | 4,035.28 |
| Distribution 4th Quarter 2021 | 31,139.10 |
| Distribution 1st Quarter 2022 | 167,072.11 |
| Distribution 2nd Quarter 2022 | 0.00 |
| Current Distributions (As Above) | 216,414.20 |

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: 05/18/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Total Due | 1st QTR 2022 | 6,720,110.59 |
| Prior Credits | | 0.00 |
| Prior Distributions | 1st QTR 2022 | -581,538.59 |
| Prior Advances | 1st QTR 2022 | -3,284,100.00 |
| Cost of Admin | | -60,010.00 |
| Balance | 1st QTR 2022 | 2,794,462.00 |
| Total Payment (by EFT) | | 2,794,462.00 |

Total Due Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 3rd Quarter 2021 | 46,752.85 |
| Distribution 3rd Quarter 2021 | 27,110.40 |
| Distribution 4th Quarter 2021 | 310,708.48 |
| Distribution 1st Quarter 2022 | 6,333,821.54 |
| Distribution 2nd Quarter 2022 | 1,717.32 |
| Total Due (As Above) | 6,720,110.59 |

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: 06/10/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | APR 2022 | 372,352.87 |
| Current Advance | APR 2022 | 1,832,800.00 |
| Prior Credits | | 0.00 |
| Balance | APR 2022 | 2,205,152.87 |
| Total Payment (by EFT) | | 2,205,152.87 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 4th Quarter 2021 | 28,238.39 |
| Distribution 4th Quarter 2021 | 9,714.58 |
| Distribution 1st Quarter 2022 | 256,879.16 |
| Distribution 2nd Quarter 2022 | 77,520.74 |
| Distribution 3rd Quarter 2022 | 0.00 |
| Current Distributions (As Above) | 372,352.87 |

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

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

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

Juris Code: 697
Date: 07/08/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Current Distributions | MAY 2022 | 592,630.21 |
| Current Advance | MAY 2022 | 2,118,700.00 |
| Prior Credits | | 0.00 |
| Balance | MAY 2022 | 2,711,330.21 |
| Total Payment (by EFT) | | 2,711,330.21 |

Current Distributions Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 4th Quarter 2021 | 15,302.48 |
| Distribution 4th Quarter 2021 | 6,484.16 |
| Distribution 1st Quarter 2022 | 25,759.62 |
| Distribution 2nd Quarter 2022 | 545,083.95 |
| Distribution 3rd Quarter 2022 | 0.00 |
| Current Distributions (As Above) | 592,630.21 |

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: 08/17/2022
For the periods shown below
**Payee:** **CITY OF ROSEVILLE TRANS & USE**
**CHIEF FINANCIAL OFFICER**

| | | |
|---|---|---|
| Total Due | 2nd QTR 2022 | 7,457,740.59 |
| Prior Credits | | 0.00 |
| Prior Distributions | 2nd QTR 2022 | -964,983.08 |
| Prior Advances | 2nd QTR 2022 | -3,951,500.00 |
| Cost of Admin | | -59,070.00 |
| Balance | 2nd QTR 2022 | 2,482,187.51 |
| Total Payment (by EFT) | | 2,482,187.51 |

Total Due Breakdown by Period:

| | |
|---|---|
| Distribution Prior to 4th Quarter 2021 | 248,764.75 |
| Distribution 4th Quarter 2021 | 47,716.73 |
| Distribution 1st Quarter 2022 | 285,341.45 |
| Distribution 2nd Quarter 2022 | 6,868,836.47 |
| Distribution 3rd Quarter 2022 | 7,081.19 |
| Total Due (As Above) | 7,457,740.59 |

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

# 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 2021-22

CITY OF
ROSEVILLE
CALIFORNIA

# Annual Budget

Fiscal year beginning July 1, 2021

## City Council

| | |
|---|---|
| Mayor: | Krista Bernasconi |
| Vice Mayor: | Bruce Houdesheldt |
| Councilmembers: | Scott Alvord |
| | Tracy Mendonsa |
| | Pauline Roccucci |
| City Manager: | Dominick Casey |

Submitted by the City Manager
To the Mayor and City Council May 19, 2021

Final adoption by City Council on June 16, 2021






## Prepared By Finance Staff

Dennis Kauffman, Assistant City Manager/Chief Financial Officer
Scott Pettingell, Budget Manager
Valerie Navi DePeel, Budget Analyst
Alexandra Marquez, Budget Analyst
Paula Sabo, Budget Analyst
Kristi Corral, Assistant Finance Director
Terry Bradley, Management Assistant

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## FISCAL RESPONSIBILITY WITH A FOCUS ON RECOVERY

### 2020: A rapidly changing and challenging environment

A year after a stay-at-home order was issued by the State of California, the world has begun to emerge from the throes of a global pandemic. Along with the pandemic, a host of challenges arose during the past year that demanded immediate attention in an ever-changing social and political environment related to public health, economic and business stability, social justice, and climate issues. The City of Roseville remains focused on the recovery while maintaining the fiscal responsibility that has allowed us to weather this crisis while supporting our community so strongly.

*First the challenges.*

A succession of emergencies and critical issues emerged throughout the year.

- **Remote work** took hold with about 48 hours' notice. The City's office-based staff quickly transitioned to remote work with the onset of the pandemic and stay-at-home orders. Staff adapted public services to a virtual or appointment-based environment and became familiar with video-conference software, new ways of interacting, and new technology equipment.
- **Business continuity** was at risk as businesses were reeling from a labyrinth of changing public health guidance that had them opening and closing to various degrees. Learning about the characteristics of the COVID-19 virus while trying to find the right balance of protecting health and protecting livelihoods in a polarized political climate proved a significant challenge for officials across the country.
- **Revenues were down and expenses were up.** General Fund sales tax and transient occupancy tax revenues were reduced due to the economic impacts of the pandemic. City services such as Adventure Club childcare, recreation programs, passport center and

golf course operations also took a revenue hit, while COVID-related expenses for paid leave, public safety overtime, and personal protective equipment (PPE) increased. Utilities saw an increase in delinquent accounts for electric, water, wastewater, and waste services.

- **Race relations** became a sharp focus nationally along with diversity and inclusion, and policing procedures and training. Roseville Police worked to ensure that people could safely exercise their constitutionally protected right to free speech as protests in our region and across the country brought intense attention to these issues.
- **Extreme summer heat** posed health challenges for at-risk populations including those experiencing homelessness, since libraries and retail centers were closed due to pandemic health concerns. Though it was a challenge to meet health and safety protocols to open cooling centers given the staffing, PPE, and spacing requirements, City staff provided a safe setting for those in need to cool off in Downtown's Tower Theater.
- **Wildfires and accompanying smoke** covered Northern California for more than a month as the number of fires hit a historic high due to climate change. Smoke challenged even the healthiest populations and curtailed access to outdoor recreation and dining at a time when indoor activities were also restricted, due to the pandemic—except for staying at home.
- **Public Safety Power Shutdowns** in our neighboring jurisdictions occurred when Pacific Gas & Electric (PG&E) determined weather conditions were too risky for wildfires. While Roseville Electric customers weren't subject to power shutdowns, homes and businesses in surrounding areas served by PG&E experienced loss of electricity for several days at a time. It made it impossible for people, including many of our employees, to work from home, and for students to attend school online. Occupancy at Roseville hotels increased as people without electricity came to our city to find relief from the heat along with the ability to heat and cool food, store medication, use medical equipment, and charge devices.
- The integrity of the **elections process** was questioned on a national level as people cast votes in the midst of a pandemic that saw physical-distancing restrictions at the polls and a sharp increase in voting by mail.
- **By-district City Council elections**, instead of at-large, were held in Roseville for the first time. Three of Roseville's five district seats were up for election as voters became familiar with a new process and finding how to determine which district they lived in.
- After a once-a-decade, yearlong review of the City's charter by a citizen committee, the City Council placed nine measures on the ballot to amend the charter, the highest number ever. For the first time, **all charter amendments** placed on the ballot were approved by voters.
- **Another economic shutdown** at the beginning of December due to a surge in virus cases following the Thanksgiving holiday restricted social and commercial activities leading into the December holiday-shopping season.
- **An attack on the US Capitol** on January 6, 2021 disrupted—but did not prevent—Congressional certification of the presidential election at the US Capitol, bringing additional tension and anxiety. An impeachment vote and inauguration followed, all within a two-week span in January.

*And now for the good news. Against the backdrop of challenges, Roseville saw glimmers of hope.*

- The federal government approved the first of several **vaccines** in December. Having enough vaccine supply on hand has been an ongoing issue and then equitably distributing the vaccine was the next challenge.
- Placer County has experienced one of the **highest rates of vaccination in the state**. An efficient county distribution system has only been held back by unpredictable supplies of vaccines. The eagerness of residents to get vaccinated provides hope for better health conditions and momentum for an economic recovery.
- After an initial post-pandemic revision downward, **tax revenues were stronger** than anticipated. For those who remained employed, staying home and not spending on activities such as travel, meant more time and money available for home improvements and remodeling. Roseville's furniture and home-improvement stores were one of the sectors that saw strong sales throughout the year.
- Following much lobbying to include cities of Roseville's size in the first two federal stimulus packages,

Roseville will be receiving **$17 million in one-time funds** from the American Rescue Plan Act of 2021 to assist with City and community needs.

- A dry winter always raises concerns about water supplies. Roseville will be able to **meet full water demands** from the community in 2021 even without factoring in Roseville's allocation from the Central Valley Project, which remains at 55 percent of historical use per the February 2021 initial allocation. The City will proactively increase its dry-year outreach on outdoor water use and fixing leaks, water-waste patrolling and water-efficiency programs.
- **New home permits** reached their half-year projections by the first quarter. As Bay Area tech companies promoted long-term work-from-home policies, people relocated to Roseville—both close enough to the Bay Area to remain physically connected to work and far enough to provide home-price relief. In fact, in 2020, Roseville was named one of the **top five places in the U.S. to work from home by Money Magazine**. Unprecedented low interest rates combined with low supply and high demand for Roseville homes has meant big prices increases, which means higher property tax revenues in future years.
- While public schools throughout the state have remained mostly closed throughout the year, the **four school districts in Roseville have made strong efforts to provide in-person learning**.

Going into this time, we didn't know how deep the economic effect would be or how long it would last. There have been unexpected surprises, for better and for worse, about the ways people and businesses have responded and reacted to the conditions. Despite the unpredictable dynamics of a pandemic, the way our community has adapted has proven our resilience and cast light on the City's future.

### *City responds to COVID-19 effects*

The City worked quickly and strategically to mitigate the effects of the shutdown on our residents and businesses. The funding for money loaned or granted in the community comes from sources other than the City's General Fund.

For example, funds for small-business loans, homelessness assistance, and Family Meal Roseville came from interest earned in the Citizens Benefit Fund. It's possible that federal stimulus dollars that materialized further into the pandemic crisis could be used to reimburse the Citizens Benefit Fund for these expenses.

Funding for electric bill credits came from public benefit funds that must be invested in community needs. It's possible that federal stimulus dollars could help with delinquencies in utility payments that have grown during the yearlong pandemic.

*Actions included:*

- Approved providing $1 million in zero-interest loans to Roseville small businesses
- In addition to the $6.4 million in federal funds we administer each year to assist low-income families, the City added $500,000 to reduce homelessness and provide for rapid rehousing
- Offered a one-time credit to Roseville Electric Utility customers who qualify based on income
- Suspended fare collection on Roseville Transit to allow for social distancing on our buses
- Waived the hotel-occupancy tax that we could collect on contracts to house the homeless at area hotels during the pandemic
- Provided $50,000 to launch a program called Family Meal Roseville in partnership with a nonprofit organization to provide 16,000 meals over six weeks to residents in low-income complexes and at school distribution sites to those experiencing food insecurity while helping to keep six local restaurants afloat
- Preparation and processing of more than 15 Executive Orders to address emergency needs
- Developed a COVID-19 complaint and enforcement process that emphasizes education and assistance to businesses
- Interpreted and implemented new labor and employment laws related to personnel policies and practices, workplace terms and conditions, health notices, screening protocols, etc.
- Provided hands-on assistance with small business loans, grants, and funding eligibilities, as well as the distribution of PPE—masks and hand sanitizer
- Offered stress management tools/webinars
- Successfully implemented contactless COVID-19 screening process and temperature screening application

- Created a facilities and programs plan to coordinate the availability of city services throughout the various stages of the pandemic
- Provided bi-weekly COVID-19 updates to the City Council
- Launched the Electric Residential Relief Program to help community members struggling financially because of COVID-19. This short-term assistance program provided a one-time credit for multi-family and single-family residences
- Distributed $5.1 million of federal stimulus funds for emergency rent and utility assistance for Roseville residents
- Obtained a grant which enabled $200,000 in small-business assistance through a gift card program

With reliable and relevant information at a premium throughout the pandemic, the City's COVID-19 resource page on the City's website, established in March 2020, had 100,000 unique visits in 2020, making it the third most-visited page of the year.

## COUNCIL PRIORITIES

### 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 Fiscal Year 2020-21 through Fiscal Year 2023-24. A sign of well-developed priorities and strategies is their ability to withstand the test of time and changing circumstances. This proved true during the pandemic as the strategic plan remained relevant and an important policy document to guide budget decisions.

In April 2021, following an election that brought one new member to the Council and new roles for others, the Council held a workshop to update the priorities in its four-year strategic plan. At the public workshop, the Council reviewed key accomplishments and important issues we face, refined priorities for the next several years, and discussed the capacity and timelines to tackle these priorities.

Aligning operations and priorities, establishing clear expectations, and developing consensus on policy direction were some of the goals achieved at the workshop.

A few of the highlights from the Council's discussion on focus areas for the next two years:

**Goal A: Remain fiscally responsible in a changing world**

- Address pension and other liabilities; increase transportation funding; attract new businesses; and balance utility operating costs to maintain competitive rates

**Goal B: Support community engagement and advocacy**

- Restart the City of Roseville news bureau; provide more context about budget and financial conditions including unfunded mandates; enhance outreach to youth/young adults; and raise awareness of advocacy efforts

**Goal C: Maintain a safe and healthy community**

- Deploy police body cameras; continue focus on homelessness response and partnerships; ensure service levels align with city growth; and strengthen inclusiveness, equality, and justice efforts in partnership with the community for all

**Goal D: Economic vitality**

- Expand on sports tourism and recreation opportunities; and consider options for vacant storefronts, job growth incubators and other economic growth

**Goal E: Deliver exceptional city services**

- Return to normal operations while maintaining best practices that we learned from the remote experience such as customer-service improvements and operating efficiencies; address staffing turnover and challenges and succession planning; implement customer service software; maintain vigilance on community standards to address blight and graffiti; hold community cleanups; and call in problem areas while serving the community

**Goal F: Invest in well-planned infrastructure and growth**

- Revitalize core neighborhoods; support opportunities for more affordable housing; develop strategy and implementation plans for water resiliency and electrification of the transportation grid

**Input from National Community Survey**

To help inform the deliberations with broad-scale perspectives from residents, Roseville participated for the first time in the National Community Survey (NCS) in January and February 2021. The NCS, conducted in

500 cities in nearly every state in the country, is done in partnership with the International City/County Management Association. The City participated in order to benchmark and track satisfaction levels and priorities over time in our community on a bi-annual basis. The information collected will be used for the City's strategic plan and budget and will shed light on city and community services perceptions.

Over 3,000 surveys were mailed at random to residents, evenly distributed throughout the five districts. The survey was available in English and Spanish. All mailings contained paragraphs in both languages instructing participants on how to complete the survey in their preferred language.

About 1 percent of the 3,000 mailed invitations or surveys were returned because the household address was vacant or the postal service was unable to deliver the survey as addressed. Of the remaining 2,972 households that received the invitations to participate, 476 completed the survey, providing an overall response rate of 16 percent. This provides a level of confidence of 95 percent and a margin of error of plus or minus 5 percent.

After the randomly distributed survey had closed, the survey opened to the entire community for anyone who wanted to provide input. The City provided a link to the survey on the City's website, newsletters, and social media. Those results are included separately in the NCS report.

***Key highlights from Community Survey***

*Overall summary*

Most of Roseville rankings were higher than both the national average (of 500 cities) and the custom benchmark (of 50 cities nationally of similar size of 100,000-200,000 population). Many rankings were in the top 10 nationally and several were No. 1 in the nation.

- Roseville received the No. 1 ranking as a place to live, for its reputation and image, quality of utility infrastructure, electric utility, wastewater utility, and stormwater management.
- No. 2 in the custom benchmark for quality of services provided by the City, overall customer service provided by City employees, and overall economic health.
- In addition, 95 percent of residents rated Roseville as an excellent or good place to raise children and 83 percent as a place to retire, both higher than national and custom benchmarks.
- Overall quality of parks and recreation opportunities was also higher than the custom benchmark at 94 percent rating as excellent or good, along with recreation centers, availability of paths and walking trails, preservation of open space. 92 percent of residents gave public library services high marks.
- In terms of safety, 91 percent rated their overall feeling of safety in Roseville as good or excellent, and the rating jumped to 97 percent for how safe residents feel in their neighborhood during the day. Fire services received a 97 percent rating for excellent or good quality.
- Looking at community design, Roseville ranked higher than the custom benchmark for overall appearance, well-designed neighborhoods, overall design and layout of residential and commercial areas, quality of new development, and for both well-planned residential and commercial growth.
- In the areas of mobility, Roseville ranked above the custom benchmark for ease of parking, ease of travel by bicycle, street lighting, street cleaning, sidewalk maintenance, traffic signal maintenance, traffic signal timing, bus or transit services, and street repair.
- The two areas across dozens of data points where Roseville ranked lower than the benchmark were using bus, rail or other public transportation instead of driving, and how important respondents felt it was in the next two years for the Roseville community to focus on residents' connection and engagement with their community.

Government performance was an area in which Roseville received among the highest rankings in the nation. Specifically for the value of services for taxes paid to Roseville, the overall direction that Roseville is taking, generally acting in the best interest of the community, treating residents with respect, treating all residents fairly, being honest, being open and transparent to the public, overall confidence in Roseville government, informing residents about issues facing the community, and the job Roseville government does at welcoming resident involvement.

***Breaking it down a little further***

**Roseville residents enjoy a high quality of life, and the City's utilities contribute to the high marks.**

Residents value the quality of life in Roseville, with 9 in 10 giving positive reviews to the City as a place to live and the

overall quality of life in the community; these ratings were higher than the national benchmarks. Around 90 percent of respondents indicated they were either very likely or somewhat likely to remain in Roseville for the next five years and to recommend living in the City to someone who asks. The overall image or reputation of Roseville also received exceptional marks from 93 percent of community members and ranked above the national benchmark.

In addition to the high indicators of the quality of life, Roseville residents gave exceptional marks to utilities in the community. 97 percent of community members responded that the overall quality of the utility infrastructure was excellent or good, while 92 percent stated similarly for stormwater management, putting both items much higher than the national benchmarks. Over 90 percent of respondents gave positive marks to utility billing, drinking water, garbage collection, sewer services, and power (electric and/or gas) utility, all of which were higher than the national benchmark. Affordable high-speed internet access received positive scores from about two-thirds of residents.

**Community members are pleased with their local government.**

Residents gave outstanding and above-average marks to almost every aspect of government performance in Roseville. About 9 in 10 respondents gave high marks to the overall quality of services provided by the City of Roseville as well as the overall customer service provided by Roseville employees. At least three-quarters of residents assigned positive reviews to the City treating residents fairly and with respect, being honest, and generally acting in the best interest of the community. About 77 percent of residents rated the value of services for the taxes paid to the City and the overall direction of Roseville as excellent or good. Being open and transparent to the public and the overall confidence in Roseville government scored similarly high marks (73 percent and 72 percent, respectively). Over 65 percent of respondents also gave excellent or good marks to the City informing residents about issues facing the community and the job Roseville does at welcoming resident involvement.

**Resident's praise Roseville's economy.**

Roseville's economy was an important and positively rated facet of the community. The City as a place to work scored much higher than the national benchmark, with 88 percent of respondents rating it excellent or good. About 9 in 10 residents gave high marks to the overall economic health of Roseville, and the quality of economic development and employment opportunities also received higher-than-average ratings from at least 7 in 10 residents. In addition, the City's shopping opportunities scored much higher than the benchmark (93 percent excellent or good). At least 8 in 10 respondents positively rated both the overall quality (93 percent) and variety (87 percent) of business and service establishments in Roseville.

**Inclusivity and engagement scored on par with the nation in Roseville, but respondents indicated strong support for addressing homelessness in the community.**

Items relating to inclusivity and engagement, like the sense of civic/community pride and acceptance of the community toward people of diverse backgrounds, were rated excellent or good by about 7 in 10 residents. Similar marks were given to the opportunities to volunteer and to participate in social events and activities. Community members also gave positive scores to the job the City does at making residents feel welcome (80 percent), valuing/respecting residents from diverse backgrounds (72 percent), and attracting people from diverse backgrounds (61 percent).

About 6 in 10 community members indicated that Roseville does an excellent or good job at taking care of vulnerable residents, including the homeless population. When asked other questions pertaining to addressing homelessness in the community, residents expressed strong overall support. While only 23 percent of residents indicated that homelessness is a major or moderate problem in their neighborhood, 65 percent rated it a major or moderate problem within Roseville as a whole. Almost 8 in 10 residents considered it essential or very important for the City of Roseville to address the challenges of people experiencing homelessness in the community in some way. Residents rated the following approaches as essential or very important for the City to focus on: partnering with Placer County Social Services, non-profits, and health care providers that provide services to homeless individuals (82 percent), providing access to social services (80 percent), and creating affordable housing opportunities (62 percent). In addition, 78 percent of community members either strongly support or somewhat support the City providing supportive housing for people experiencing homelessness.

## FISCAL OVERVIEW

The only sense that was in abundance this past year was uncertainty. Preparing a budget with as many unknown variables as we experienced was a challenge. True to

Roseville's approach, we budget conservatively to ensure continuity of service levels and strategically increase or expand services as growth and demand warrant.

It requires reprioritizing and adapting as the economy reopens. As reopening tiers become less restrictive based on health data, the outlook for revenue looks brighter. Pent-up demand after more than a year of social and economic restrictions provides hope, as do federal stimulus funds to help residents, businesses, and city services buffeted by the pandemic.

Despite forecasts predicting a brighter economic outlook nationally, the City must still keep a keen eye on rising costs from unfunded mandates, deferred maintenance of facilities and amenities, and maintaining competitive employee compensation and benefits.

While the community has continued to grow, the staffing for city services hasn't kept pace. Positions added this year account for several years of pent-up demand to maintain service levels. The past three years, in particular, were filled with uncertainty as voters determined whether to increase sales tax revenues to end the pattern of annual General Fund budget reductions. A minimal number of positions were added in high-priority areas in FY2019-20, then hiring slowed even further due to the pandemic.

## Local sales tax revenues ensure continuity of services

In November 2018, Roseville voters approved a half-cent local sales tax known as Measure B to preserve service levels for city services such as public safety, road maintenance, parks, libraries, and recreation. In April 2019, the collection of this revenue began, and by the end of its first full fiscal year, it brought in an additional $19.6 million in new sales tax revenue.

Not only did the additional revenue stabilize General Fund services and fund high-priority areas identified by the community, it allowed the City to set aside resources in a General Fund economic stabilization reserve fund. This fund was established to help us weather future economic downturns by minimizing drastic cuts to services in the event of a significant drop in revenues.

The timing could not have been better.

The FY2020-21 budget was adopted with a $2 million deficit to be closed, if necessary, using money from the economic stabilization reserve fund. The projected deficit would have been $20.5 million had Measure B not passed, and the City would have been forced to make significant service cuts early in the pandemic when the community needed the City most. Fortunately, the fiscal outlook is brighter than when the FY2020-21 budget was adopted and the need to draw from the reserve is not expected.

Before the COVID-19 pandemic, the City already recognized that the additional sales tax revenue would not be sufficient by itself to maintain long-term fiscal stability. Because General Fund costs are projected to increase faster than revenues over the next five years, we continue to look for ways to identify operational efficiencies, reduce expenses including pension costs, and reduce the size of our organization in non-growth areas.

We have begun to re-consider active implementation of new revenue opportunities, a budget strategy we paused during the health crisis. To this end, the City is:

- Re-examining a property-assessment measure in several neighborhoods to revitalize streetscapes in established corridors,
- Implementing scheduled fee increases for a variety of services that had been delayed since July 1, 2020, to maintain appropriate cost recovery, and
- Studying the possibility of an increase in the transient occupancy tax (TOT), also known as hotel tax or bed tax. Roseville's rate is the lowest in Placer County and the region, at a time when demand for events at sport tourism venues such as the new facilities @theGrounds will soon ramp up. Visitors would then help offset the costs to a greater extent of maintaining amenities that they are using such as fields, roads, and public facilities. At the same time, residents would receive a benefit that they don't have to pay for since visitors are the ones paying the TOT.

### *Fiscal trends*

Leading economists estimate recovery from the pandemic-caused recession will take two or more years, based on an assumption that the roll out of vaccines will bring the pandemic to an end later this year.

The City will continue to work to recover lost ground due to the fiscal impacts of COVID-19. Those impacts included reduced tax revenue, with sales tax revenues below budget

by $2.5 million in FY2019-20; delinquent utility bills; and lost revenue in parks, recreation, and child care programs, to name a few.

COVID-19 related costs included PPE; public-safety overtime; cleaning/sanitizing facilities, buses, and bus shelters; unemployment claims; small-business stabilization loans; homeless prevention and rapid rehousing grants; Family Meal Roseville; and utility relief programs.

The City is expecting approximately $17 million from the American Rescue Plan Act and has until December 31, 2024 to spend the federal stimulus. The City will receive half the funding this year, then must wait 12 months to receive the other half. The City is creating a new fund to track how the revenue is spent. Staff is waiting for regulatory guidance from the U.S. Treasury to make recommendations on spending the stimulus.

The funding will be used to restore the City's lost revenue due to the pandemic and address the economic impacts of the pandemic on the City's residents and businesses. In fact, city services that are foundational to a broader communitywide economic recovery are experiencing a revenue decrease estimated at $5-10 million. Childcare services offered through Adventure Clubs throughout the City were closed as schools were closed and health guidelines restricted operations. Transit ridership plummeted with the shutdown of offices and retail. Delinquent payments for utility bills spiked among residents and businesses. In addition, passport services closed at the same time the new passport office had just opened, and recreation programs were suspended, adding to the losses suffered by the City.

Details about the City's spending plan for the federal stimulus will be released over the coming months as the rules are clarified.

***Fiscal Year 2021-22 Budget***

The proposed FY2021-22 budget is built on a status quo foundation that includes known operational expenses. It does not include any General Fund service level reductions, but it also includes only the most critical augmentations given the continued uncertainty surrounding the pandemic.

In accordance with the Council's financial policies, the FY2021-22 General Fund budget matches budgeted expenses with projected revenues, and increases reserves up to Council-adopted targets. Although the City's General Fund budget is balanced for FY2021-22, many underfunded needs remain. The City was able to maintain service levels during the 2008 recession by deferring millions of dollars' worth of capital improvements and maintenance, borrowing from reserves, and lowering payments to key funds such as workers' compensation and retiree health. As the economy recovered, the Council adopted policies to ensure that future revenues are allocated to move towards fully funding these obligations, including the use of one-time resources to accelerate paying down long-term liabilities.

The uncertainty of the pandemic exacerbated the issue of underfunded needs. The City continued to slow spending by under-hiring the staff needed to serve a growing community. With three consecutive years of suppressed hiring, this year's proposed budget addresses the pent-up demand for staffing in order to maintain service levels and address unfunded mandates.

With an overall City budget of $571 million, only $176 million comprises the proposed FY2021-22 General Fund operating budget, a 10.7 percent growth over FY2020-21. The majority of the remaining $403 million in funding is dedicated toward electric, water, wastewater, and waste services utility operations.

*Major areas of increase include:*

- **New positions:** 57 were requested by departments and 40 are being recommended. Of the 40 positions recommended, 16 are predominately funded by the General Fund, 18 are funded by the utilities, and 6 are funded by a mix of other funding sources. (See table below). This equates to a 3.3 percent growth.
- **Materials, services, and supplies:** The unavoidable cost increases included utility costs, fleet costs, cost to administer the new first responder fee, increase in contract with SPCA for animal control, new citywide park maintenance, contracts, and chemicals.
- **Labor market adjustments:** To remain competitive in the labor market, an estimate of $850,000, equating to six months of a 2 percent increase, is included in the proposed General Fund budget.
- **Paying down retirement obligations:** To lower future pension costs and increase the funded status of the CalPERS plan, the budget includes using one-time General Fund resources to participate in the CalPERS Additional Discretionary Payments (ADP) Option.

In the $176 million General Fund, $35 million is restricted, coming from grants, specific fees, and taxes tied to specific projects. Council has discretion over $142 million that is unrestricted. Almost half of this unrestricted funding—about $70 million—goes toward public safety, the Council's top priority. The rest funds parks, recreation, libraries, museums, streets, floodplain management, code enforcement, and general government such as: finance, legal, human resources, public records, website, broadcasting, and legislative advocacy.

***Revenues and Expenses***

While there is continued uncertainty about the future economic impacts of the pandemic, the City remains optimistic about the recovery that is underway. Sales tax revenue and TOT revenue, the two General Fund sources most impacted by the pandemic downturn, have experienced several quarters of continued recovery. Impacts on property tax revenue is not expected as property values in the City continue to increase and development activity has not slowed.

For the FY2021-22 budget, the City is projecting $79.6 million in sales tax revenues, including $21.1 million for the Measure B local sales tax, and $57.9 million in property tax revenues. Sales and property tax revenues will account for 78 percent of the City's FY2021-22 General Fund revenues.

Utility franchise fees from electric, natural gas, and cable companies comprise five percent of General Fund revenues. The remaining 17 percent of revenues come from development-related fees, permits, recreation programs, business license taxes, TOT, grants, etc.

City of Roseville - General Fund
Three-Year Operating Revenue (in millions)

| | Actual FY2019-20 | Amended FY2020-21 | Proposed FY2021-22 |
|---|---|---|---|
| Sales Tax | $72.3 | $68.5 | $79.6 |
| Property Tax | $52.4 | $52.9 | $57.9 |
| Subtotal | $124.7 | $121.4 | $137.5 |
| Other Operating Revenue | $38.4 | $41.7 | $39.1 |
| Total | $163.1 | $163.1 | $176.6 |

With the City's forecasted General Fund revenue, the City must account for continued pressures on the expense side which include the increasing costs of salaries, benefits, CalPERS retirement costs, retiree health costs, and state minimum wage increases which affect the City's costs of temporary employees and contracts with suppliers. The expenditures in the table below include transfers to reserves from Measure B revenue and year-end expenditure savings, as well as priority one-time investments from year-end budget savings. The FY2021-22 expenditures include transfers to reserves up to the target levels as well as the City's first additional discretionary payments to CalPERS.

City of Roseville
Three-Year Operating Expense Trend (in millions)

| | Actual FY2019-20 | Amended FY2020-21 | Proposed FY2021-22 |
|---|---|---|---|
| Operating Expenditures | $165.6 | $166.2 | $176.2 |

**Workforce changes and investment**

*Taking steps to slow cost increases*—Because the City is a service organization and because it takes people to provide services, it's no surprise that the City's largest expense is labor. The City's labor groups have been strong partners in the past eight years, collaborating with the City to slow payroll growth, reduce retirement benefits, and lower salaries. I appreciate their ongoing willingness to discuss the fiscal realities the City is facing.

*Need for increased staffing due to under-hiring in a growing community*— After three years of under-hiring to help control costs in an uncertain revenue environment, we are experiencing longer lead times, project delays, increased resident concerns, and a reduction in quality control for contract maintenance. The pent-up demand has reached a critical point. That's why this year's budget proposes a significant increase in staffing, as compared to the three previous years, to maintain service levels and address unfunded mandates.

*Staff turnover affects service levels and budget*— Our City has enjoyed a high degree of service-level efficiency for many years due to employees' long-term institutional knowledge. This means the ripple effect of retirements and challenges of retention are more complex than one might anticipate. This loss of knowledge along with the recruitment and training processes need to be factored in to priorities, timelines, and budget decisions.

*Technology affords office-based work options*—With a sudden transition to remote work for the City's office-based staff, our staff readily, easily, and successfully transitioned to a new environment. WorkPulse surveys conducted during the pandemic confirmed the success and limitations of this environment. The success of remote work has accelerated the City's consideration of a hybrid remote work policy as an exception to office-based work as business needs allow and as a tool for recruitment and retention. At the same time, technology enhancements are

being put in place to support this level of flexibility as the culture adapts to new options.

*Remaining competitive in the labor market*—The City's compensation philosophy remains focused on fiscal responsibility by offering competitive wages to employees that we can afford. The City benchmarks total compensation (salary and benefits) at the median of the labor market in order to manage rising pension costs and still be competitive in hiring qualified employees. It also recognizes that, in unique situations, the City may have to pay above the market median to attract qualified candidates or retain skilled employees. We have seen this most notably in competitive recruitments for staff in the electric industry. The City competes with the private sector for these candidates. With the current environment for electric utilities throughout the state, set against the backdrop of wildfire threats and public-safety power shutdowns, this strategy is imperative.

**Positions**

Given the updated economic and budget information, proposed staffing augmentations have been limited to address the following: the growth of the city, service level enhancements established by City Council priorities, and the requirements of new legislation and regulations. The FY2021-22 budget includes recommendations for a net increase of 40 full-time equivalent (FTE) positions to address critical service-level requirements, although 57 were requested. The recommended positions are due to a variety of factors, including the following:

- **Managing current workload demands**—With the growth of the city and the loss of experienced staff it is not sustainable to maintain service levels without adding employees in FY2021-22. At this point, we are already experiencing longer lead times, project delays, increased resident concerns, and a reduction in quality control for contract maintenance. If we continue at this rate, we will both burn out staff and begin to see an erosion of quality of life services, directly tied to service levels.
- **Servicing a growing city**—The City population has grown 24 percent since 2010. Examples of the effect of the growth in the Parks Division over the past five years includes:
    - 16 new parks (including those coming online in FY2021-22)
    - 218 additional park acres (166 acres maintained by General Fund resources, 52 acres maintained by community facility district resources)
    - 7 new ball fields, 3 new soccer fields – requiring a higher level of maintenance
    - 63 new streetscape acres

  In this same five-year period, position allocations for Park Operations have been reduced by 1. In this five-year period, our total budgets for salaries and contracts in Park Maintenance have increased by only 8 percent, while total park acreage has increased 23 percent.
- **Complying with increased regulations**—In both the Environmental Utilities and Police departments, we are dealing with state regulations that require additional staff to maintain service levels. In Environmental Utilities the main driver is SB 1383 with regard to solid waste. For the Police Department, it is AB 384, regarding the new tiered sex offender registry, and to comply with requirements for the National Incident-Based Reporting System (NIBRS) and the Racial and Identity Profiling Advisory (RIPA).
- **Increasing service levels in high-priority areas**—In an effort to advance the City Council priority of providing a safe and healthy community and the associated strategy of addressing homelessness, more staff is needed to help support additional services, housing and more quickly addressing blight-related issues.
- **Meeting pent-up demand**—Over the past five years, the number of City employees has remained relatively flat and even decreased in the General Fund in some departments, with the exception of Police where we added seven full-time-equivalent positions over the past two fiscal years. This year, for context, the City will be filling some of the demands from the last three fiscal years leading up to, and after passing Measure B, due to COVID-19. This issue has been exacerbated by the fact that we continue to grow. We have continued to add to the city population, park acreage, streets, buildings and other infrastructure which all increase our workload and demands on limited resources.

The following tables summarize the recommended positions by department and by City Council priority/ factor:

| Department | Positions |
|---|---|
| City Manager | 1.00 |
| Development Services | 2.00 |
| Economic Development | 1.00 |
| Electric | 5.00 |
| Environmental Utilities | 13.00 |
| Human Resources | 1.00 |
| Parks, Recreation & Libraries | 9.00 |
| Police | 3.00 |
| Public Works | 5.25 |
| **Total** | **40.25** |

| City Council Goal/Factor | Positions |
|---|---|
| **Support community engagement and advocacy** | **1.25** |
| Growth | 1.25 |
| **Maintain a safe and healthy community** | **22.00** |
| Growth | 8.00 |
| Enhanced Service Levels | 5.00 |
| State/Federal Mandates | 9.00 |
| **Deliver exceptional City services** | **10.00** |
| Growth | 7.00 |
| Enhanced Service Levels | 2.00 |
| State/Federal Mandates | 1.00 |
| **Invest in well-planned infrastructure and growth** | **7.00** |
| Growth | 4.00 |
| Enhanced Service Levels | 1.00 |
| State/Federal Mandates | 2.00 |
| **Total** | **40.25** |

## Economic Indicators

***Year in review***

For years, the City of Roseville has been working hard to lay the groundwork for a healthy economic environment for businesses, visitors and residents. We saw a lot of those efforts bear fruit this year.

A large regional jobs center is one step closer to reality following the sale of City-owned land at 6382 Phillip Road to Panattoni Development Company. The future **Roseville Industrial Park** allows the City to compete nationally in attracting employers to the area. The 236-acre greenfield parcel, with 191 developable acres, is north of a planned six-lane western extension of Blue Oaks Boulevard. The planned six-lane regional Placer Parkway, connecting Highways 65 and 99, bisects the northern part of the property. Estimates project the annual economic impact would be nearly $950 million.

An 11-acre vacant site at **290 Conference Center Drive** was sold for the development of two hotels, retail, dining, and entertainment spaces. This high-visibility location can be seen from Highway 65 and is adjacent to the Galleria mall. The total project is anticipated to create an estimated 455 permanent jobs and an annual payroll of more than $22 million.

**Sutter Health's largest emergency room** opened a month early after a $178 million expansion. This addition provided more patient capacity at a critical time.

More businesses continue to invest in Roseville. **Living Spaces, Penumbra, Restaurant Depot** and an **Amazon distribution warehouse** recently opened their doors.

The Campus Oaks Town Center saw **Nugget Market** open as the anchor tenant, making it the company's second Roseville location. More retail and restaurant openings are anticipated for 2021. Other additions include storefronts at the **Village at Westpark** and a **Raley's grocery** at the corner of Blue Oaks and Fiddyment.

**Green Acres Nursery** acquired previously vacant City property on Washington Boulevard to expand its operations. Development is slated to begin spring 2021 and open to the public by the end of 2022.

In Downtown Roseville, the **United States Post Office** signed 10-year lease at 116 S. Grant Street with an optional 10-year extension. A private developer is proposing a **mixed-use project at 320 Vernon Street,** previously home to the post office.

Another **downtown parcel**, 505 Royer Street, is expected to see new development. The vacant building that previously housed a Placer County courthouse was cleared to make way for potential housing or retail uses.

Roseville's continued recognition as a desirable city earned the 45th spot on Money Magazine's list of **'Best Places to Live'** in the nation and the only California city ranked. Roseville also gained recognition as a top place for young families and an ideal retirement location.

Roseville's business strength was recognized by the Greater Sacramento Economic Council (GSEC) with the **Paving the Way Award for significant regional economic impact.** GSEC highlighted Roseville's 84,540 total jobs, as well as the City's ability to eliminate roadblocks and aid those struggling through the pandemic's most difficult challenges.

In response to COVID-19, the **Family Meal Roseville** partnership with Invest Health and the Health Education Council delivered 16,000 meals to 800 residents in need.

Six local restaurants and 100 volunteers stepped up to lend support.

Additionally, **Roseville helped stabilize 111 small businesses through $1 million in forgivable loans.** CARES Act funding allowed $460,000 in assistance for an additional 23 organizations.

During pandemic indoor dining restrictions, **the City expedited requests for the addition and expansion of outdoor dining areas,** allowing more customers to be safely served. Roseville further aided small eateries by constructing six dining platforms in Downtown Roseville and three in the Historic District.

Housing continues to be in demand. Sierra Vista, Fiddyment Ranch and Creekview areas are generating a single-family home permit surge. Roseville is expecting 1,395 new home permits in the next year and residential valuation is expected to top $477 million.

**Main Street Plaza in Old Town Roseville** is a new place to call home for 65 apartment residents. The location adds to Roseville's significant **affordable housing inventory,** with units at the corner of Washington Boulevard and Main Street. The community serves low-income families, veterans, and individuals with special needs. Main Street Plaza also offers specialized on-site services and 3,000 square feet of convenient retail space.

***Strong outlook***

Development activity is exceptionally strong in most sectors despite the disruption resulting from COVID-19. At the close of FY2020-21, single-family residential home production is expected to finish at nearly double the City's historical annual average of 900 permits – levels not seen since before the Great Recession. Projections for FY2021-22 indicate a similar trend as new subdivisions in the Sierra Vista, Fiddyment Ranch, and Creekview plan areas come online, and grading and infrastructure work begins in the Amoruso Ranch Specific Plan. Consistent with past practice, the budget conservatively assumes the issuance of 900 single-family residential building permits.

A total of $61 million in commercial investment will close out FY2020-21. New commercial construction and tenant improvement valuation should increase slightly in FY2021-22 due in large part to a significant increase in projected multifamily apartment construction.

As effects of the pandemic continue to emerge, commercial property remains a premium across all sectors. According to the City's Economic Development Department, based upon demographic information received for the 2021 Q1 market update, the region is seeing signs of recovery with the office sector up to 89 percent occupancy. Industrial space is 96 percent filled, and retail space showed a strong 93 percent occupancy. The next fiscal year will be critical to the economy as we will see a lifting of the eviction moratoriums and new trends established for office leasing as remote work becomes a permanent part of workforce offerings. At the time of this writing, it is still not known when the economy will fully reopen, what long-term health and hygiene requirements will be in place, and how all of this will affect retail, office, and industrial occupancy.

Roseville's top five private-sector employers have been Sutter Health, Kaiser Permanente, Adventist Health, Pride Industries, and Top Golf. In 2019, the City anticipated a 12.7 percent increase in job growth projected over the next five years and the unemployment rate was 3.5 percent. In March 2020, Roseville experienced the first round of business closures due to the pandemic and the unemployment rate reached 13 percent. As of March 2021, unemployment in Roseville has lowered steadily to 5.8 percent. The latest statistics available from the Bureau of Labor Statistics show a 9 percent unemployment rate statewide as of January 2021.

## Looking Ahead

Roseville can be proud of the way the City and the community responded, adapted, and weathered the COVID-19 pandemic. Though we will be dealing with the social and economic effects of this crisis for years to come, we anticipate that by the end of 2021, the health impacts of the pandemic will be vastly reduced due to vaccination rates and herd immunity.

How we respond to the social and economic effects will set the course of success for years to come. There is resolve in our City Council, staff, and community to anticipate and adapt to the changing circumstances we're facing. It's one that is firmly rooted in a strong track record of successful navigation of uncertain times.

Our City's success can be attributed to the great people we have on staff. While we look forward to coming back together in a more traditional office-based environment, we will take the best of what we learned during the pandemic and incorporate it into our ongoing operations and culture. As an employer of choice, we will remain open to new ways to support our employees' success so we can continue to ensure a high quality of life for our community.

# City Manager's Budget Message

I am confident by working together with our community, Council, and committed staff, we will capitalize on opportunities and mitigate challenges, positioning Roseville to effectively deal with the changes that come in the years ahead as we emerge and recover from this global health crisis.



Dominick Casey
City Manager



# Boards & Commissions

## City Council

Krista Bernasconi, Mayor
Bruce Houdesheldt, Vice Mayor
Scott Alvord, Councilmember
Tracy Mendonsa, Councilmember
Pauline Roccucci, Councilmember

## Design Committee

Robert Jensen (Alternate)
Jared Poulsen
Daniel Wesp

## Economic Development Advisory Committee

Naaz Alikhan
Eric Avery
Stephanie Dement
Vance Jones
Jeff Richardson
Angela Tsukiji

## Grants Advisory Commission

Ellaison Carrol
Audra Flynn
Michelle Gibson
Dawn Heywood
Ed Kriz
Robert Lyss
Renee Perez

(Youth Commissioner)
Jenna Brashear

## Hearing Examiners/Appeals Board

Joseph Bales
Pete Constant
Basil Deem
Deanna Erdman
Ivann Greene
Bruce Hagler
Andrew Haydu
Arthur Pauly, Jr.
Andrea Seminer
Brian Stenklyft

## Library Board

Maria Fisk
Laxmi Rao
Danielle Roe
Kayla Scott
Patricia Wick

(Youth Commissioner)
Marian McDaniel

## Local Sales Tax Oversight Committee

Patrick Comstock
Richard Duffy
Christopher Kight
Kathryn Kitchell
Meghan Krafka

## Parks & Recreation Commission

Nick Alexander
Matthew Bridge
Sandra Pollack-Cushing
Mike Esparza
Andraé Randolph
Regina Souchek
Roy Stearns

(Youth Commissioner)
Leah Burnett

## Personnel Board

Robert Brittany
Thomas Lamb
Herbert Long, Sr.
Scott Olsen
Charles Sandoval

## Placer Mosquito & Vector Control District

Ross Hutchings

## Planning Commission

Erich Brashears
Justin Caporusso
Robert Jensen
Charles Krafta
Tracy Librea
Jonathan Martin
John Prior

## Public Utilities Commission

John DeLacy
Blandon Granger
James Knox
Einar Maisch
John Speight
John Vertido
Elaine Webb

## Senior Commission

Renee Ambrozy
Kathleen Crawford
Michael Garibaldi
Barbara Knapp
Brian Parry
Lola Rain
Nicole Zamora

## Transportation Committee

Marilyn Festersen
Dan Groff
Audrey Huisking
Kenneth Isenhower III
Jason Probst
Doyle Radford, Jr.
Jeff Short

(Youth Commissioner)
Ashlee Birdsong

# Awards & Achievements

- The Finance Department received recognition for Excellence in Budgeting from the California Society of Municipal Finance Officers for the FY2020-21 budget.
- The Government Finance Officers Association awarded the Distinguished Budget Presentation Award to the Finance Department for the FY2020-21 budget and the Certificate of Achievement for Excellence in Financial Reporting for the FY2018-19 Comprehensive Annual Financial Report.
- The Parks, Recreation & Libraries Department's Youth Development Team was recognized by the California Park and Recreation Society's (CPRS) State Board of Directors for their response and adaptability in providing child care and distance learning programs in partnership with local school districts to meet essential community needs as a result of COVID-19 stay-at-home orders.
- The National Arbor Day Foundation recognized the City of Roseville for its commitment to sustainable urban forest management with the 37th Tree City USA Award and for its high level of tree care with the Tree Growth Award.
- The City's Economic Development Department received the Greater Sacramento Economic Council's Paving the Way Award acknowledging the City's achievements in creating a successful community for businesses, visitors, and residents.
- The Roseville Housing Authority was designated as a High Performer for the 16th year in a row through the Section 8 Management Assessment Program (SEMAP) and was awarded the 2020 Veterans Affairs Supportive Housing (VASH) Program of the Year award for the Pacific Northwest region by the National Association of Housing and Redevelopment Officials.
- The Roseville Fire Department, for the second year in a row, received the Gold Plus Award from the American Heart Association for excellence in ST-Elevation Myocardial Infarction (STEMI) patient care.
- The Information Technology (IT) Department received an award recognition from the Center for Digital Government (CDG) as a national winner of the 2020 Digital Cities Survey for using smart technology to improve and strengthen citizen services, cybersecurity, and customer experience despite challenges triggered by the pandemic. The Department also received an award recognition for the 2020 Municipal Information Systems Association of California (MISAC) Excellence in IT Practices. The Department prides itself in continuously improving the digital experience throughout city services and providing digital-friendly and business-effective solutions for the community.
- There were two awards for two large upgrades at the Dry Creek Wastewater Treatment Plant valued at $19 million, which includes improvements to reduce nitrates, as well as adding in a cogeneration process to generate electricity. These awards come from the local Northern California Chapter of the Construction Management Association of America (CMAA).
- The Dry Creek Wastewater Treatment Plant received the California Water Environmental Association (CWEA) Local Section Medium-Sized Plant of the Year Award.
- In the Environmental Utilities Maintenance Division, Jade Oliver, was awarded the CWEA Local Section Instrumentation Technician of the Year.
- The Roseville Utility Exploration Center (UEC) received the "Best Children's Activity Center in Roseville" from Roseville's Press Tribune's "Best of Roseville 2020".
- Environmental Utilities Water Utility received the Gold Medal at the Sacramento Chapter of the American Advertising Federation for a Water Efficiency Gnome Campaign, with eligibility to win statewide honor.
- Roseville Electric Utility received a California Association of Public Information Officials (CAPIO) EPIC award for it's More Powerful Together Campaign.
- The 316 Vernon City Hall Annex building won "Outstanding Structural Engineering Project" from the Sacramento Section of the American Society of Civil Engineers.
- The Development Services Department, Building Division, has achieved compliance with the International Accreditation Services (IAS) criteria for building departments/code enforcement agencies, making it the only accredited building division in the State of California and one of only 21 accredited building departments in the country.
- Public Works Fleet Services Division received the Automotive Service Excellence's "Blue Seal of Excellence" award for the 16th consecutive year in 2020. Fleet also received recognition by Government Fleet Magazine as one of the top 50 fleet management groups in North America for 2020.

# Awards & Achievements

- Public Works Engineering and Alternative Transportation received the 2020 Pedestrian/Bicycle Project of the Year from the California Transportation Foundation for the Downtown Bridges & Trail Project.
- Public Works Engineering remains the nation's only Class 1 (highest) Community Rating System (CRS) community. This achievement marks the 15th year of continued ability to achieve what no other community in the nation has. Nationwide there are 22,500 National Flood Insurance Program (NFIP) communities – meeting minimum Federal Emergency Management Agency (FEMA) requirements. Of those communities, only 1,725 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.



# 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 FY2020-21 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 FY2021-22 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 FY2021-22 budget awards.



California Society of Municipal Finance Officers

*Certificate of Award*

**Operating Budget Excellence Award**
**Fiscal Year 2020-2021**

*Presented to the*

**City of Roseville**

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting

***January 31, 2021***

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

*Marcus Pimentel*
*CSMFO President*

*Michael Manno, Chair*
*Recognition Committee*

***Dedicated Excellence in Municipal Financial Reporting***

# Budget Awards



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

PRESENTED TO

**City of Roseville**

**California**

For the Fiscal Year Beginning

**July 1, 2020**

Christopher P. Morrill

Executive Director

# City of Roseville




## Roseville

**Incorporation**
April 10, 1909

**Government**
Roseville is a charter city, operating under the council-manager form of municipal government.

**Location**
405 miles north of Los Angeles, 102 miles northeast of San Francisco, and 16 miles northeast of Sacramento, the state capital.

**County**
Roseville is Placer County's largest city.

**Area**
Roseville is 44.14 square miles.

**Elevation**
Roseville sits 165 feet above sea level.

## Administrative Staff

**City Manager**
Dominick Casey

**City Attorney**
Bob Schmitt

**Assistant City Manager**
Dion Louthan

**Assistant City Manager**
Ryan DeVore

**Assistant City Manager/ Chief Financial Officer**
Dennis Kauffman

**Chief Information Officer**
Hong Sae

**City Clerk**
Sonia Orozco

**Development Services Director**
Mike Isom

**Economic Development Director**
Laura Matteoli

**Electric Utility Director**
Michelle Bertolino

**Environmental Utilities Director**
Richard Plecker

**Fire Chief**
Rick Bartee

**Human Resources Director**
Stacey Peterson

**Parks, Recreation & Libraries Director**
Jill Geller

**Police Chief**
Troy Bergstrom

**Deputy City Manager**
Megan Scheid

**Public Works Director**
Jason Shykowski

# Demographics

## Population

As of January 1, 2021, the State Department of Finance estimated Roseville's population to be 146,875. This represents an increase of 3,382 new residents from the previous year.

## Future Population

Roseville's current growth rate is approximately 2.4 percent, which is higher than the current California rate of -0.05 percent and the national rate of 0.58 percent (California Department of Finance and Census Bureau 2020-2021). 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 2020. Current estimates indicate the population of Roseville will surpass 160,000 by the end of 2025 (Development Services Department).

## Education

The Roseville community has clearly established education as a high priority. Over 95 percent of Roseville residents, over age 25, have a high school diploma, with approximately 42 percent obtaining a Bachelor's degree or higher (Esri). Roseville high schools have an average dropout rate below that of the national average of 15 percent and considerably lower than the state average of 9 percent. However, due to the impact of the COVID-19 Pandemic, the national dropout numbers for the 2020 school year showed some declines in attendance, a rising number of failing grades, and shrinking enrollment. All three schools also have Scholastic Aptitude Test (SAT) averages above the national average of 1,051 and the state average of 1,049 (prepscholar.com).

## Household Income

The median household income in Roseville is $91,306 compared to the state median of $77,491 (Esri).

## Persons Per Household

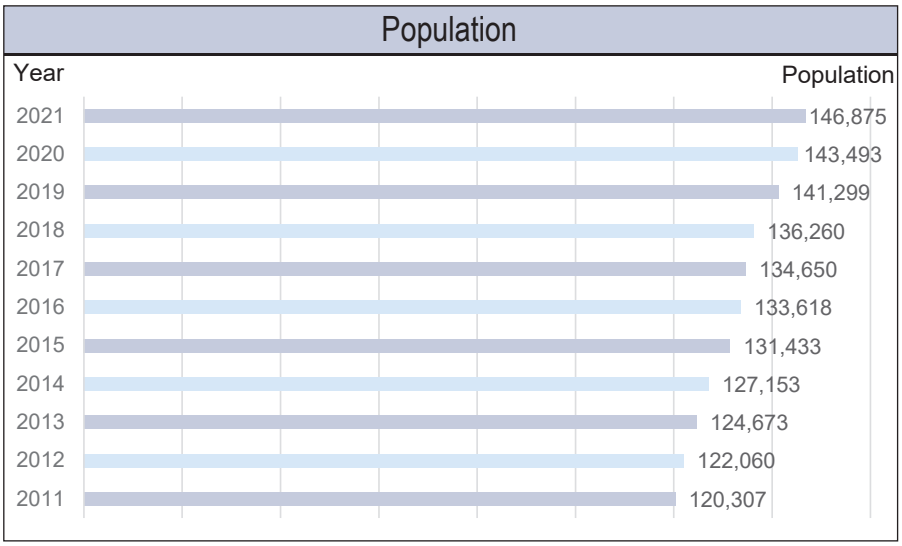
The average Roseville home has 2.69 people, which is slightly more than the county average of 2.68 persons per household (State of California Department of Finance).

| Historical Population | |
|---|---|
| Year | Residents |
| 1910 | 2,608 |
| 1960 | 13,421 |
| 1970 | 18,221 |
| 1980 | 24,347 |
| 1990 | 44,685 |
| 2000 | 79,921 |
| 2005 | 102,191 |
| 2010 | 118,233 |
| 2015 | 131,433 |
| 2020 | 143,493 |

Source: Development Services Department

| Projected Population | |
|---|---|
| Year | Residents |
| 2025 | 160,000 |
| 2030 | 179,760 |
| 2035 | 198,000 |

Source: Development Services Department




Source: California Department of Finance



## Residential Development

### Building Permits (Issued SFDs)

The City's Building Division issued 976 single-family dwelling (SFD) building permits for FY2019-20. The number of building permits issued is more than the previous year's total of 864. Residential permit issuance remains well above the low of 411 permits issued in FY2010-11 (City of Roseville, Building Division).

### Occupancy Permits (Finaled SFDs)

In FY2019-20, the Building Division finaled 895 SFD building permits, which is consistent with the 897 finaled SFD permits in FY2018-19. Residential growth is expected to be consistent throughout the recovery of the COVID-19 pandemic (City of Roseville, Building Division).

### Total Housing Units

There are currently 57,155 completed housing units in Roseville. Single-family units make up 79 percent of the total housing units, while multi-family development makes up 20 percent (City of Roseville, Planning Division).

### Single-Family Residential Home Prices and Values

The median home value in Roseville is $535,967. Roseville home values have gone up 9 percent over the past year and are predicted to rise approximately 5 percent within the next year. The median list price per square foot is $284, which is lower than the Sacramento--Roseville--Arden-Arcade Metropolitan Statistical Area (MSA) average of $292.

### Single-Family Residential Forecast

As of January 2021, there was an inventory of 1,234 approved single-family lots awaiting construction with an additional 20,415 allocated. The undeveloped lots are primarily located in the Sierra Vista, West Roseville, and Creekview specific plan areas (City of Roseville, Business Services Division).

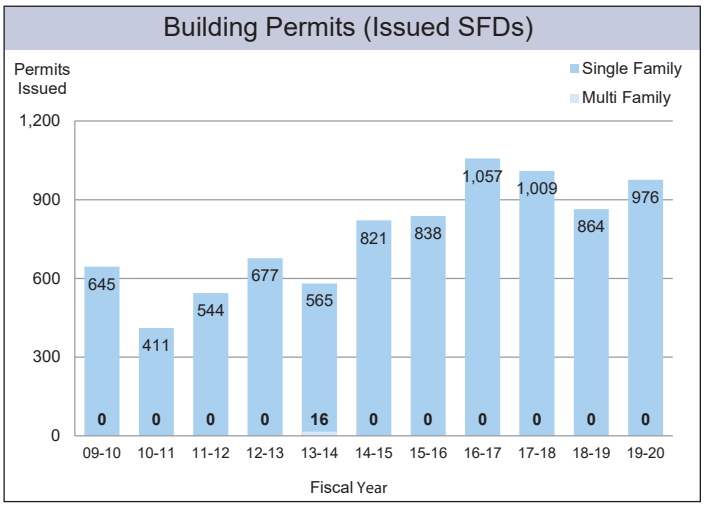
## Industrial Development

### Developed Industrial Space

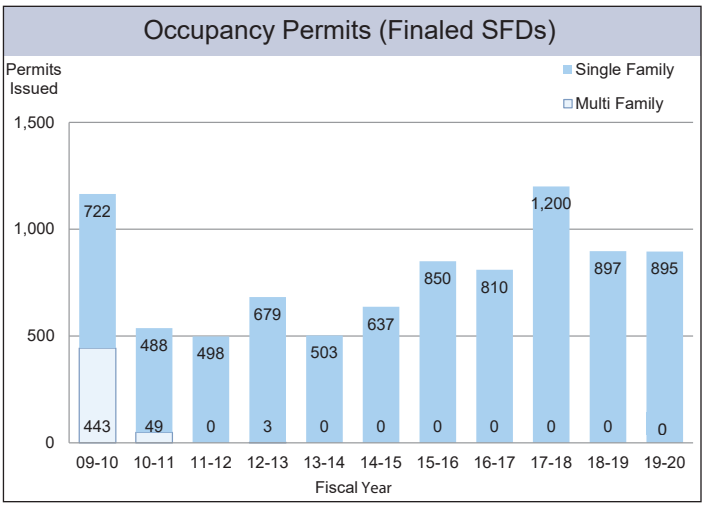
As of January 2021, Roseville had a total of 15,868,758 square feet of developed industrial and warehouse space. The majority of industrial space is located in the North Industrial and Infill areas (City of Roseville, Business Services Division).

### Industrial Activity

Development of industrial land has continued to increase over the previous year while vacancy rates remain at historic lows (currently at approximately 3.5 percent).




Source: City of Roseville, Building Division




Source: City of Roseville, Building Division

## Commercial Development/Office Development

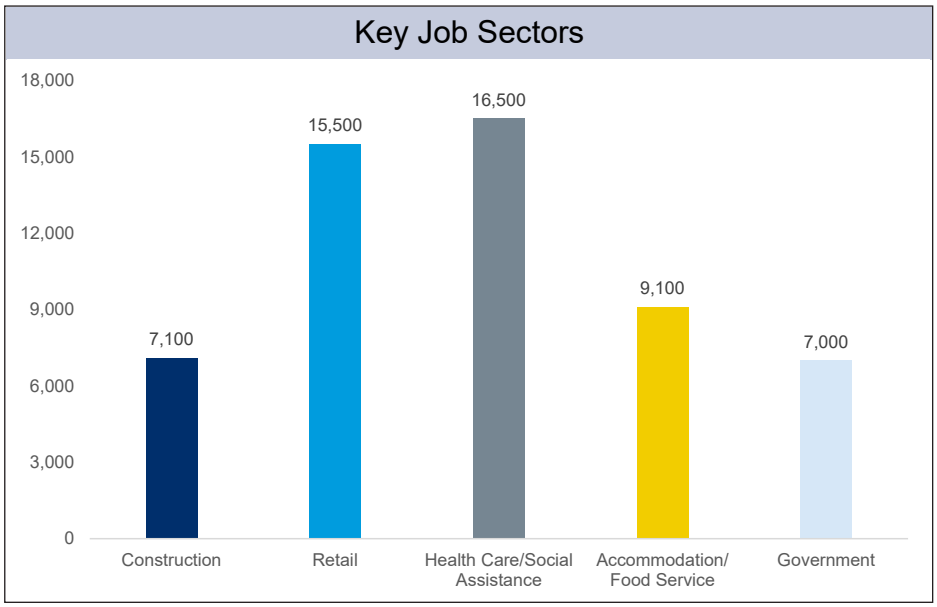
Commercial development has increased over the previous year with new commercial development totaling 896,533 square feet. New commercial development has primarily been related to the construction of restaurants, retail space, and other personal service uses. Office space vacancy is up from the previous year totaling approximately 19 percent with current inventory (net rentable area) totaling 7,633,299 square feet. Due to the impacts of the pandemic on vacancy rates, it is not anticipated that significant office development will occur in the upcoming year. However, the outlook for office vacancy is positive as COVID-19 vaccines continue to be deployed at a rapid pace and some businesses begin to resume in office operations.

### Cost of Doing Business

Over the past several years, The Kosmont Rose Institute identified Roseville as one of the 20 least expensive California cities in which to do business for 14 of the last 16 years. The study analyzes fees, taxes, and business incentives to determine its rankings.

### Active Business Licenses

The City of Roseville had a total of 9,048 active business licenses as of April 12, 2021. This number represents all businesses with an active business license in Roseville. This is an increase of 572 active business licenses over the prior year.




Source: Emsi Industry Table 2020

## Employment

### Jobs and Employed Residents

Per Emsi (a labor market analytics firm), Roseville is estimated to have 92,281 jobs and a resident labor force of approximately 72,572. The labor force has increased approximately 26 percent since 2010 (Emsi Occupational Table 2020). Due to the impacts of the COVID-19 pandemic, the City of Roseville and the Greater Sacramento Region is expected to see a leveling in job growth over the next 12 months.

### Unemployment Rate

California's 8.5 percent unemployment rate is slightly higher than the national average of 6.2 percent. Placer County unemployment is 5.7 percent and Roseville is at 5.5 percent. Health care, professional and business services, and retail have led the year-over expansion in employment growth (www.civicdashboards.com).

### Roseville Businesses

Roseville hosts over 11,000 businesses that operate and do business within the City, which further supports the City's tax base. The largest industry sector is health care and social assistance at approximately 21.1 percent. Retail businesses are second at approximately 12.1 percent. Rounding out the remaining top business sectors are food service, government, and construction (Industry Table 2020).

| Top Ten Largest Employers |
|---|
| The Permanente Medical Group & Foundation Group |
| Hewlett Packard |
| Sutter Roseville Medical Group |
| Union Pacific Railroad Company |
| Roseville City School District |
| Roseville Joint Union High School District |
| City of Roseville |
| PRIDE Industries |
| Adventist Health |
| Top Golf |

Source: Economic Development Department

### Top Employers

Roseville's top ten businesses, which account for over 14,000 jobs, include two top-tier health care providers, government agencies, a high-tech company, retail, and the railroad industries. These businesses help solidify Roseville's status as a leader in regional employment (Esri).

# Budget Document Overview

Section 7.02 of the Roseville City Charter mandates the legal requirements for the preparation and adoption of the City budget. The Finance Department - Budget Division prepares an annual Budget Manual providing instructions for department staff to develop their budgets for materials, services, supplies, and capital 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 as well as the development of a forecast for future spending requirements.

Finance then works cooperatively with the department heads and their teams to review and discuss their findings. The forecast is the basis for the development of all General Fund targets for materials, services, and supplies based on prior years' spending history and one time expenditures. A General Fund contingency is budgeted with the purpose 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, and
- 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.

If a department cannot afford to fund all requirements within their target, requests for additional funding are brought to the Executive Team for discussion during budget review meetings. Any new requests approved are included in the proposed budget.

Additional steps in the budget process include the development of a labor forecast (including a salary vacancy factor in select funds), cost allocation plan, internal service fund rate models, transfer budgets and capital improvement plan.

For the Enterprise Funds, budgets are developed based on their rate cases.

Throughout the year, requests for changes to expenditures, expenses, and revenues are made at the departmental level and are initially reviewed by the Budget Division. The City Manager then reviews all of the requests and ensures that all budget decisions are consistent with the City Council's strategic plan and all applicable federal, state, and local laws and regulations. City Council authority may be required for certain changes to the budget based on the thresholds established in the annual budget ordinance.

Budget preparation takes approximately five months. Departments begin preparing their budget requests/ revenue estimates by January. From January through March, the Budget Division and City Manager's office carefully review, evaluate, and prioritize each department's budget submissions for materials, 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, as well as how to provide the most efficient, effective, and economical service levels possible. When the draft budget document is balanced to the City's financial system, a proposed Budget document is printed. The City Manager then presents a proposed budget to the City Council and the public for review in June. (Section 7.05 of the Charter requires that, "... on or before June 30, [City Council] shall adopt the budget with revisions, if any, by the affirmative votes of at least three (3) council members".) Typically, the budget is adopted at the Council's second meeting in June.

### Detailed Budget Process

1. Budget Workshop – City Council generally conducts a budget goals and objectives workshop in the September/August timeframe. The City Council provides budget policy direction to City staff at this time.

2. Mid Year Review – Work begins in the fall of each year on the mid-year review, which includes projected City revenue; salary, wage, and benefits; and other operating expenses during the current fiscal year. Budgetary outcomes are compared to actual mid-year results and critical financial issues facing the City are highlighted. This review assists the City to establish funding guidelines for the upcoming fiscal years.

3. Budget Instructions and Packages – Budget Division staff distributes budget instructions and packages in January for the upcoming fiscal year. Instructions and budget packages include information to assist departments in preparing their budgets including current and historical financial reports of operating expenses, Capital Improvement Projects (CIPs), a budget calendar, and instructions for preparing budget




requests. Budget Division staff also hold several training classes at this time to assist staff with data input and budget processes.

4. Budget Requests – Departments submit requests for new personnel requests and CIPs to the City Manager in January. Preliminary operational budget requests are submitted to the Budget Division in March.

5. Revenue Projections – During February and March, significant revenue sources, such as sales tax and property tax are projected. Historical and year-to-date revenues are analyzed along with major economic trends and new or proposed legislation. Building- and development-related revenues are forecasted by estimating proposed new development and compliance with city policies and City Manager recommendations.

6. Proposed Budget – Recommendations and revisions from departmental review sessions with the City Manager's Office are incorporated in the proposed budget. This budget is submitted to City Council no later than the first meeting in June.

7. Council Review/Public Hearings – During the month of June, City Council reviews the proposed budget and conducts public hearings to address public requests and concerns. Any Council recommendations or changes are incorporated into the final budget document.

8. Council Adoption – City Council adopts the Annual Budget by the second Council meeting in June.

## Changing the Budget

### Budget Implementation and Budget Transfers

Once the budget is adopted by the City Council, the responsibility of implementing each department's budget lies with each department head, with ultimate responsibility resting with the City Manager. Department heads are expected to operate their departments within

the appropriations established in the budget. Budget adjustment requests are considered where unforeseen events have occurred. Budget adjustments that require the use of unrestricted fund balances must be approved by the City Council or those delegated by the City Council to approve amendments (Further details concerning budget transfers and amendments can be found in the City Charter Sec 7.06.). The City Manager is authorized to move City Council approved appropriations within the same fund or use available contingency funds.

Reasons for initiating a budget adjustment may include:

- Recognizing unanticipated revenue, which was not projected in the budget, and appropriating associated expenditures in the year in which the revenue is received
- Appropriating additional funds from reserves
- Transferring dollars from the operating budget to the capital budget or vice versa
- Transferring between funds, departments, or projects
- Use of contingency funds for new appropriations not identified during budget preparation

## Understanding the Document Layout

As indicated in the Table of Contents, the City of Roseville's Budget document consists of the following sections:

### Introduction

The introduction outlines the key contents of the budget. The main components of this section include the City Manager's Message and city demographics. The fiscal health of the City as a whole is discussed as well as detailed information about growth and the economy. It also contains the Budget Document Overview, Boards and Commissions, Awards and Achievements, and the ordinance adopting the budget.

### Budget Summary

The Budget Summary section provides a summary of revenues and expenditures/expenses and various other financial matters including the Gann Appropriations Limit.

### Fund Summaries

The Fund Summaries section of the document provides an overview of each fund's estimated revenue, appropriations, reserves and unrestricted fund balance. Local government budgets are made up of funds that help to organize and account for various resources. Enterprise Funds are set up as self- supporting units similar to a business. They account for the operation and maintenance of facilities and services that are entirely paid for by rates charged to customers or, in the case of internal service funds, to the City's departments. It is important to note that the City's revenue estimates make assumptions based on experience and current knowledge of impending circumstances.

Often there is uncertainty as to actual revenues projected up to 15 months in advance. Overall, the revenue estimates assume conservative levels of growth based on analysis, historical trends, and projections developed using consultants. Appropriations, in turn, are based on these projected revenues. The funds presented in this section include the General Fund, Enterprise Funds, Special Revenue Funds, Capital Projects Funds, Permanent Funds, Special District Agency Funds, Trust Funds, and Internal Service/Self-Insurance Funds. Additional information on the different fund types is available in the Glossary. Reflected in this section are actual revenues and expenditures for FY2019-20, the FY2020-21 Amended Budget, and the FY2021-22 Budget. Also included in this section are overviews of each of the fund types, including sources of revenue and significant expenditures.

### Department Operating Budgets

An Organizational Budget that summarizes all operating departments within the City is provided at the beginning of this section. The operating departments include City Council, City Manager, City Attorney, Finance, Human Resources, Information Technology, City Clerk, Public Affairs & Communications, Police, Fire, Parks, Recreation & Libraries, Economic Development, Development Services, Public Works, Environmental Utilities, and Electric.

Included in the Department Operating Budgets section of the budget document are organizational charts, service overviews, accomplishments, City Council strategic plan efforts, key performance and workload measures, budget highlights, and a budget summary for each city department.

### Positions

This section of the budget document provides a summary of department position allocations by department and classification.

### Capital Improvement Program

This section of the budget document provides readers with cost estimates, funding sources, and recommended project schedules for the City of Roseville's Capital Improvement Program for the next five years. Accordingly, the documents provide descriptions, justifications, status, costs, classifications, and any other relevant facts for each capital improvement project (CIP).

CIPs are composed of expenditures related to the acquisition, 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 related projects for the next five years. Accordingly, the documents provide descriptions, justifications, status, costs, classifications, and any other relevant facts for each project.

### Appendices

The Appendices Section of the Budget document contains the following information: 1) Debt Management, 2) Glossary of Budget Terms, 3) Glossary of Commonly Used Acronyms, and 4) Index.

## Understanding the Details

### Financial Summaries

Reflected in this document are actual revenues and expenditures for FY2019-20, the FY2020-21 Amended Budget, and the FY2021-22 Budget.

**Revenues:** Both operating and non-operating revenues are displayed for each fund. The revenues include items such as fees collected for the cost-recovery of specific services to the public, as well as revenues received from other funds.

**Expenditures/Expenses:** Operating expenditures/expenses are displayed at the fund level as well as the Department, Division and account levels. For example, within the General Fund summary, the Public Works Department's General Fund budget as a whole is shown. Within the Public Works operating budget, expenditures for the Engineering Division and other Public Works divisions are shown.

**Basis of Accounting and Budgeting:** The City's funds are maintained in accordance with Generally Accepted Accounting Principles (GAAP), as established by the Governmental Accounting Standards Board (GASB). In preparing the budget, all funds are budgeted based on the City's budgetary basis of accounting. The City accounts for all governmental funds using the modified accrual basis of accounting, which means revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 120 days after year-end, except property taxes and sales taxes, which are considered available if collected within 60 days after year-end. Proprietary and fiduciary funds are reported using the full accrual basis of accounting, which means revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the cash is disbursed.

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurances regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and, (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Finance Department staff remain committed to improving the City's accounting system, maintaining the City's internal accounting controls to safeguard assets adequately, and providing reasonable assurances of proper recording of financial transactions.

Budgetary control is directed by the City Council by ordinance when the budget is adopted each year. Expenditures/expenses may not legally exceed appropriations at the department level by fund or at the total project level by fund for multi-year projects. The City utilizes the encumbrance system as a management control technique to assist in controlling expenditures. Periodic reports of revenue, expenditure/expense, and investment activity are available to the City Council and City departments to monitor spending in relation to the budget. The Finance Department conducts quarterly budget monitoring meetings with the departments to ensure that they are on track and there are no unknown expenditures/expenses coming during the remainder of the fiscal year.

**Indirect Cost Allocation Plan:** The City of Roseville uses the indirect cost allocation process to allocate departmental costs from the General Fund to all funds that receive benefit from the services that the General Fund departments provide. The City uses a consulting firm that specializes in indirect cost studies to prepare the indirect cost allocation plan. The plan is based on the most current budget information available at the time the study is completed - typically six months before the adoption of a new budget. The consulting firm 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 that is directly charged from one department to another. The consultant prepares a comprehensive study that is provided to all departments for review and comment. Departments receiving allocated costs have an opportunity to comment on the plan and to correct any errors.

Indirect cost charges appear as expenses in the operating section of the fund summaries that are paying for the services and as reduced expenses in the operating expenses section of the General Fund. The purpose is to ensure that the General Fund is reimbursed for the full cost of services that it is providing throughout the City. Internal service funds at the City of Roseville directly charge costs of service to funds and departments receiving the service; therefore, the only fund that uses the indirect method of allocating costs is the General Fund.

## Reserves

By Council policy, the City of Roseville has consistently planned its budgets while considering the long-term needs of the City. This is accomplished through the establishment of several funds that serve to direct City revenues to long-term financial needs. This ensures that funding is available for needs as they arise. These funds include:

**General Fund Emergency Reserve Fund:** The City maintains an operating reserve of 10 percent of total estimated General Fund operating expenses to contend with significant short-term issues such as declared emergencies. This reserve is held in a separate fund called the General Fund Emergency Reserve Fund.

**General Fund Stabilization Reserve Fund:** The General Fund Stabilization Reserve Fund may be used strategically to allow time for the City to restructure its operation deliberately as required in an economic downturn while minimizing service disruption. The Stabilization Reserve is intended to be used to address significant revenue shortfalls that occur during an economic downturn until the City's operating expenditure and revenue levels are adjusted to eliminate structural deficits.

**Rate Stabilization Funds:** Roseville Electric maintains a rate stabilization fund reserve target of between 40 percent to 90 percent of operating expenses. This allows the City time to react to major changes in the cost of electricity without having to impose an emergency rate increase. Rate stabilization funds are also used in the Environmental Utilities to help ease the impacts of rate increases over a period of years.

**Rehabilitation Funds:** The City has set aside funds in several rehabilitation funds to maintain the City's investments in its buildings, information technology, equipment, and park facilities. The Council's goal is to increase the balance of these funds to keep pace with the improvements, replacements, and maintenance needed. The rehabilitation funds are 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 Council with resources that can be used for periodic strategic investments on behalf of the City. This fund has been used to acquire land and fund improvements, primarily in redevelopment areas.

**Litigation Reserve Fund:** The Litigation Reserve Fund contains funds set aside for legal matters that are unforeseen and/or unusual and, as a result, 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 purpose of the following financial policies is to determine appropriate and responsible financial guidelines for staff to follow when developing the budget, making recommendations and fulfilling their role as fiscal stewards of public funds. As new policies are developed and approved by City Council, they are added to a comprehensive financial policies document which can be found on the City's website. Each year the policies are reviewed by staff, updated where recommended 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 purpose of the Budget Development Policy is 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 purpose of the General Fund Reserves Policy is 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% of annual General Fund budgeted operating costs as the minimum level of funding in the City's General Fund Emergency Reserve and 15% 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 require 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 FY2021-22 budget.



### 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 must be spent by December 31, 2024.

### 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 purpose of the Capital Improvement Program Rehabilitation Funding Policy is to address funding for the City's General Fund infrastructure rehabilitation and replacement by providing for annual increases for funding the program.

### Pension Funding Policy

The Pension Funding Policy documents the method the City will use to determine 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.

### Other Post-Employment Benefits (OPEB) Funding Policy

The purpose of the Other Post-Employment Benefits (OPEB) Funding Policy is to accumulate sufficient assets to fully finance the retiree healthcare benefits that retired employees receive throughout retirement. The policy requires appropriating the actuarially determined contribution amount in all applicable City funds.



## Employee Salary & Benefits Summary

The City has a Management/Confidential employee group, as well as five bargaining units: International Brotherhood of Electrical Workers (IBEW), Stationary Engineers, Local 39 (Local 39), Roseville Firefighters, Local 1592 (RFF), Roseville Police Association (RPA), and Roseville Police Officers Association (RPOA). Each unit negotiates a contract which is reflected in a Memorandum of Understanding (MOU) that governs the total compensation for that particular group (e.g. longevity pay, education pay, and certification pay).

The City has established a general pay philosophy of benchmarking total compensation (i.e., compensation and benefits) at the median of the labor market in order to manage rising pension costs and still be competitive in hiring qualified employees to provide City services and a high quality of life in Roseville. In unique situations, the City may have to pay above the market median to attract qualified candidates or retain skilled employees. The total compensation comparison includes base salaries (not including overtime or payouts upon retirement), pay incentives (e.g., special certification, longevity), health and welfare benefits (i.e., medical, dental, vision, life insurance, disability insurance) and retirement benefits. The City compares its total compensation with jurisdictions that are similar in size, services (Roseville is a full service City) and geographical location to remain competitive. A Benefit Summary document for each group can be found on the City's website under the Human Resources Department page. **The key compensation components of a *typical* City employee are listed below:**

| Title | Description |
|---|---|
| Salary | City salary schedules are set on a variety of factors including job duties, relation to other like jobs within the organization, reporting structure, etc. Compensation surveys are conducted to compare like jobs with comparable local government agencies and in some cases private sector industries in Northern California. Survey results ensure Roseville salaries and benefit packages are competitive to other similar jurisdictions, helping us to attract and retain the high level talent we are known to employ. |
| Retirement | The City and employees contribute to a plan provided by the California Public Employee Retirement System (CalPERS) based on the employee's age, years of service, highest single year or highest three year average, and benefit factor.<br>**Classic members** (hired before 1/1/13):<br>Public Safety 3% @ age 50<br>Miscellaneous 2.7% @ age 55<br>**New members** (hired after 1/1/13):<br>Public Safety 2.7% @ age 57<br>Miscellaneous 2% @ age 62<br>*Note: City of Roseville employees do not participate in Social Security.* |
| Health, Dental & Vision Insurance | Depending on employee elections, the City may contribute up to a maximum dollar amount of $1,765 per month towards employee and dependent insurance coverage:<br>**Medical** provided by California Public Employees Retirement System (CalPERS)<br>**Dental** provided by Delta Dental<br>**Vision** provided by Vision Service Plan (VSP) |
| Other Group Insurance | Long Term Disability (LTD) coverage is offered to employees. City-paid LTD is provided to employees with more than five years of service and who are in one of the following employee groups: Management/Confidential, IBEW, or Local 39. A group term life insurance plan is provided to all regular employees. Optional self-pay short-term disability and supplemental life insurance plans are also available to employees. |
| Other Post-Employment Benefits (OPEB) | The City offers health care coverage to all employees who retire from the City of Roseville through California Public Employee Retirement System (CalPERS). An employee's date of hire will determine the level of city contributions, if any, toward this benefit. |
| Sick Leave | 12 days or 96 hours per year to all units (except RFF which is 6 shifts or 144 hours) for all regular employees (pro-rated for those on modified schedules).<br><br>Effective July 1, 2015, the City provides up to 24 hours of paid sick leave to all employees who qualify as defined by AB 1522. |
| Vacation Leave | The City provides twelve days of vacation to those with less than five years of service. As tenure increases, the allocation also increases to a maximum of twenty days to employees who have worked twenty years or more. The accruals are pro-rated based on work schedule and vary for those working a 24-hour shift schedule. |

ORDINANCE NO. 6375

ORDINANCE OF THE COUNCIL OF THE CITY OF ROSEVILLE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR 2021-2022,
ADOPTING BUDGET CONTROL POLICIES, ADOPTING AN APPROPRIATIONS LIMIT,
ADOPTING THE BUDGET FOR THE SUCCESSOR AGENCY OF THE ROSEVILLE
REDEVELOPMENT AGENCY, AND ESTABLISHING THE
SEALED BID REQUIREMENT, TO BE EFFECTIVE IMMEDIATELY
AS AN URGENCY MEASURE

THE CITY OF ROSEVILLE ORDAINS:

SECTION 1. The proposed budget for the City of Roseville entitled "Proposed Budget Fiscal Year 2021-2022, 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 2021-2022, 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 2021-22 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, 2021, will remain in effect in the following fiscal year. The City Manager or

designee is authorized to increase the Fiscal Year 2021-22 budget appropriations in the amount of the outstanding encumbrances for valid purchase orders and contracts as of June 30, 2021.

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. All increases and decreases to the total adopted budget require City Council approval, except as otherwise authorized in this Ordinance.

17. 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 FY2021-22 Approved Budget.

SECTION 4. Pursuant to Article XIII B of the California Constitution, the appropriations limit for the City of Roseville is hereby established in the FY2021-22 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 activities and the appropriations for usual and current expenses of the City and the Successor Agency of the Roseville Redevelopment Agency during the 2021-2022 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 16th day of June, 2021, by the following vote on roll call:

AYES COUNCILMEMBERS: Houdesheldt, Alvord, Roccucci, Mendonsa, Bernasconi

NOES COUNCILMEMBERS: None

ABSENT COUNCILMEMBERS: None

MAYOR

ATTEST:

City Clerk



# FY2021-22 Budget Summary

| | FY2021-22 Budget (Gross) ($) | FY2021-22 Budget (Net) ($) |
|---|---|---|
| **Estimated Available Resources (July 1, 2021)** | **$ 693,556,953** | **$ 693,556,953** |
| **ESTIMATED OPERATING REVENUES AND TRANSFERS IN** | | |
| Taxes | 200,075,851 | 200,075,851 |
| Licenses and Permits | 3,415,693 | 3,415,693 |
| Charges for Services | 343,816,318 | 296,030,924 |
| Grants and Contributions | 9,966,156 | 9,966,156 |
| Use of Property and Money | 15,186,103 | 15,186,103 |
| Fines and Penalties | 416,536 | 416,536 |
| Capital Contributions from Developers and Governmental Activities | 30,038,960 | 30,038,960 |
| Capital Contributions - Connection and Impact Fees | 31,728,000 | 31,728,000 |
| Contributions in Aid of Construction | 6,600,000 | 6,600,000 |
| Other Revenue | 21,897,861 | 13,362,390 |
| Transfers In | 49,783,207 | - |
| **TOTAL** | **712,924,685** | **606,820,613** |
| **ESTIMATED NON-OPERATING REVENUES AND TRANSFERS IN** | | |
| Projects | 5,452,755 | 5,452,755 |
| Transfers In - Loans | 3,241,886 | - |
| **TOTAL** | **8,694,641** | **5,452,755** |
| Other Sources [3] | 1,408,645 | 1,408,645 |
| **Total Estimated Revenues** | **723,027,971** | **613,682,013** |
| **TOTAL ESTIMATED AVAILABLE RESOURCES FOR APPROPRIATION** | | **$ 1,307,238,966** |
| **ESTIMATED OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | |
| Salaries and Wages | 152,998,131 | 152,998,131 |
| Benefits | 99,798,459 | 91,262,988 |
| Internal Reimbursements | (16,583,368) | (16,583,368) |
| Materials, Supplies and Services | 264,620,270 | 216,834,876 |
| Capital Outlay | 16,893,180 | 16,893,180 |
| Debt Service | 30,860,786 | 30,860,786 |
| Transfers Out | 52,299,435 | 2,516,228 |
| **TOTAL** | **600,886,893** | **494,782,821** |
| **ESTIMATED NON-OPERATING EXPENDITURES AND TRANSFERS OUT** | | |
| Debt | 20,243,773 | 20,243,773 |
| Projects | 56,062,658 | 56,062,658 |
| Transfers Out - Loans | 3,241,886 | - |
| **TOTAL** | **79,548,317** | **76,306,431** |
| Other Uses [3] | - | - |
| **Total Estimated Appropriations** | **680,435,210** | **571,089,252** |
| **ESTIMATED AVAILABLE RESOURCES - JUNE 30, 2022** | **$ 736,149,714** | **$ 736,149,714** |

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.

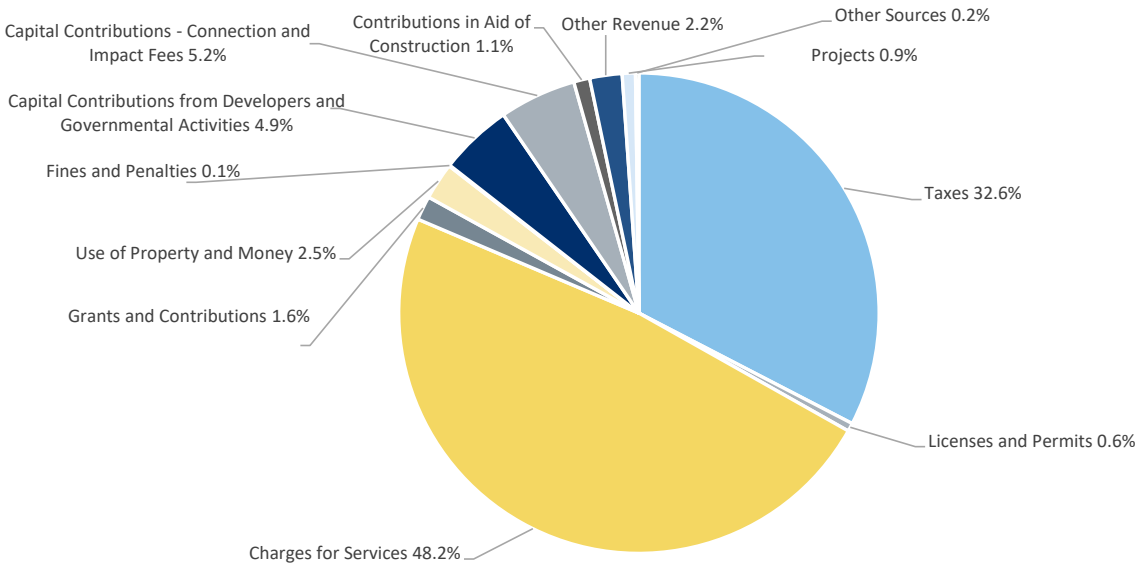
[3] End notes are available at the end of the Fund Summaries section.

# FY2021-22 Budget Summary

## Total Revenue by Major Category

**Excludes Internal Service Funds and transfers between City funds**

**Total - $613.7 Million**

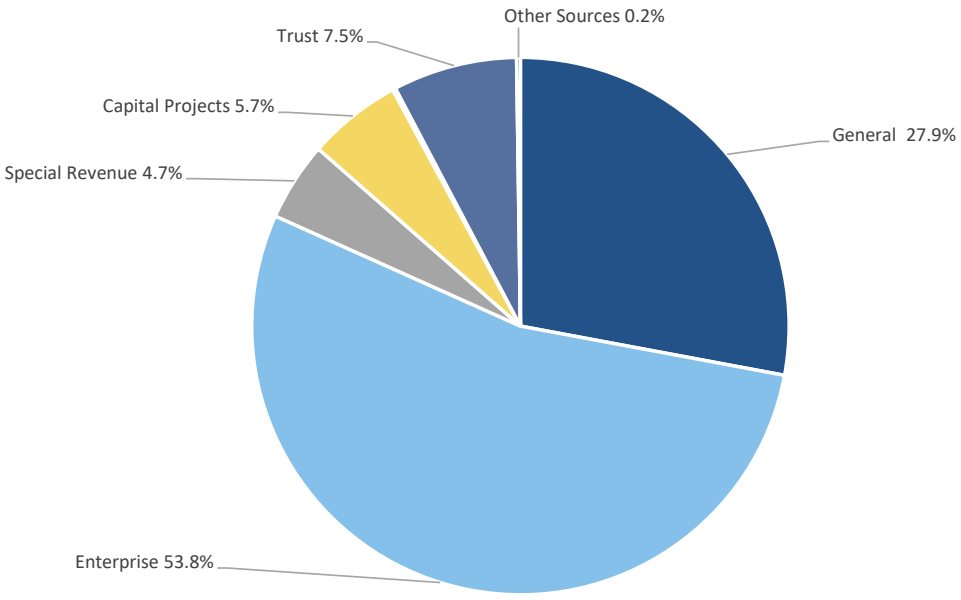



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## Total Revenue by Fund Type

**Excludes Internal Service Funds and transfers between City funds**

**Total - $613.7 Million**

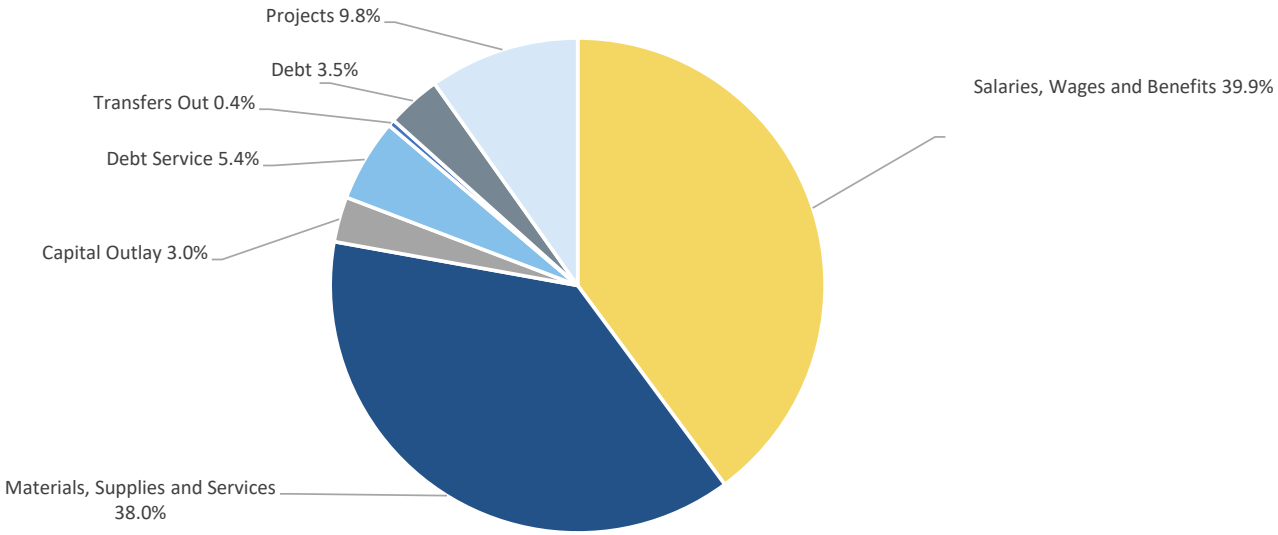


# FY2021-22 Budget Summary

## Total Expenditures/Expenses by Major Category

**Excludes Internal Service Funds and transfer between City funds**

**Total - $571.1 Million**

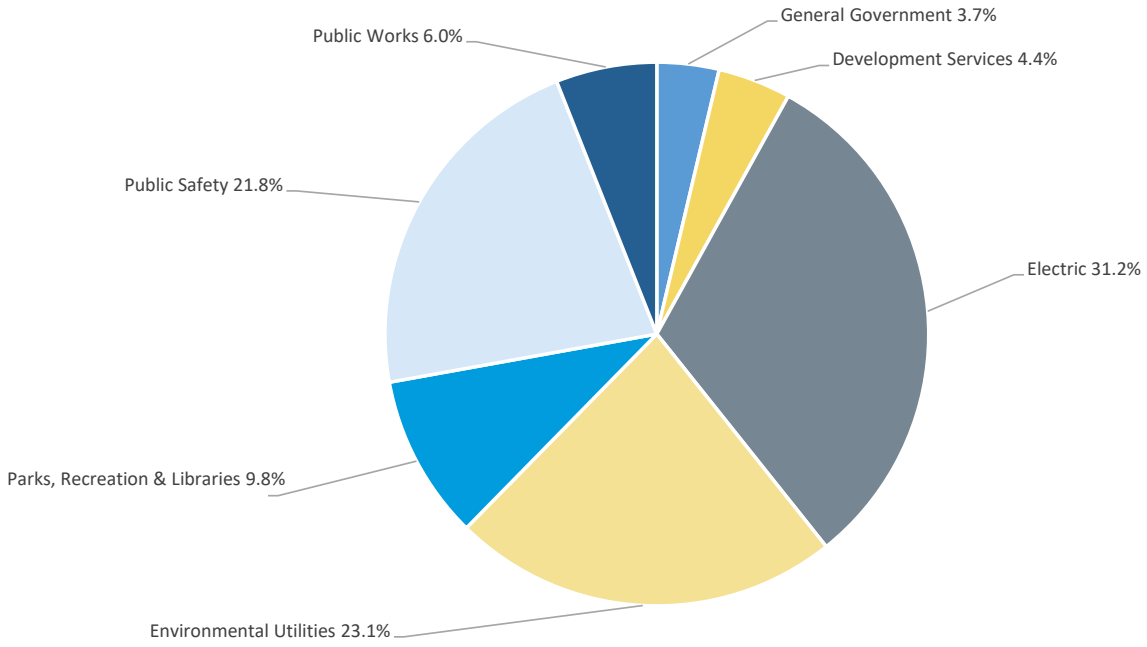



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## Total Operating Expenditures/Expenses by Major Service Type

**Excludes Internal Service Funds, projects, debt and transfers**

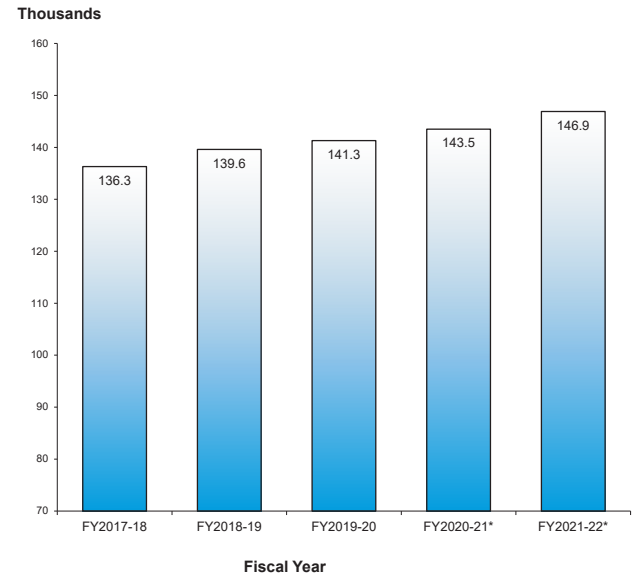
**Total - $398.1 Million**



# Significant Trends

**FY2017-18 THROUGH FY2021-22**

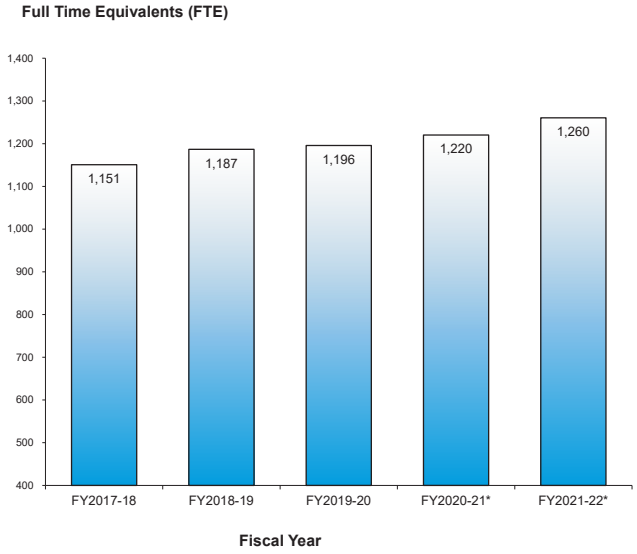
## City Population




Source: State Department of Finance and City of Roseville

* Estimated

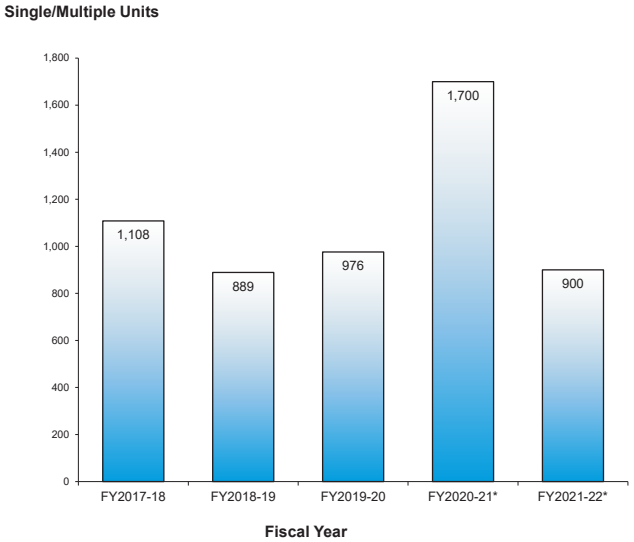
## City Positions




Source: Finance Department - Authorized FTE

* Estimated

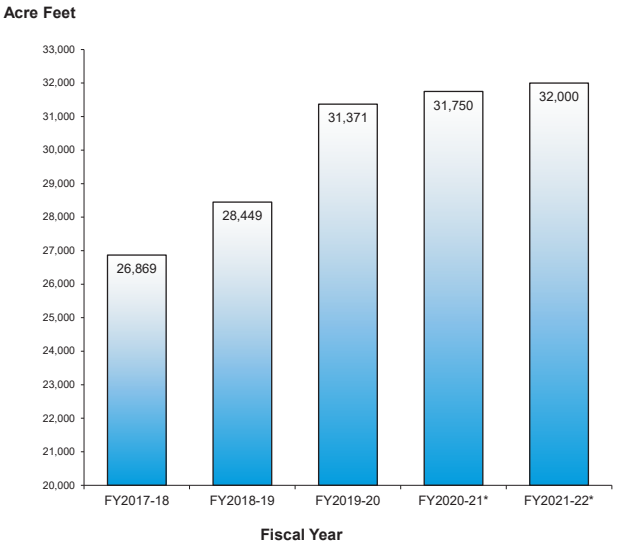
## New Dwellings




Source: Development Services Department

* Estimated

## Water Production




Source: Environmental Utilities

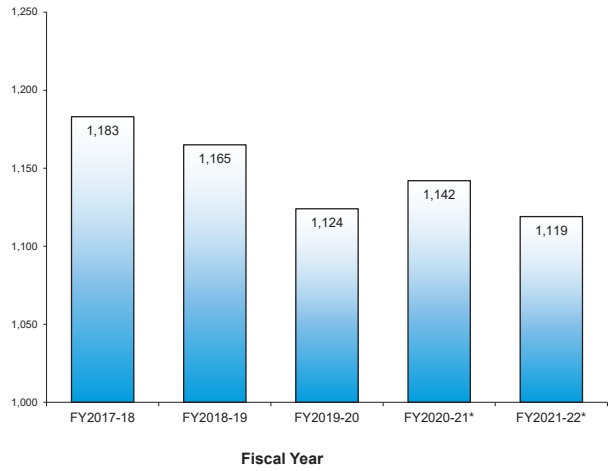
* Estimated

# Significant Trends

**FY2017-18 THROUGH FY2021-22**

## Electric Power Sales

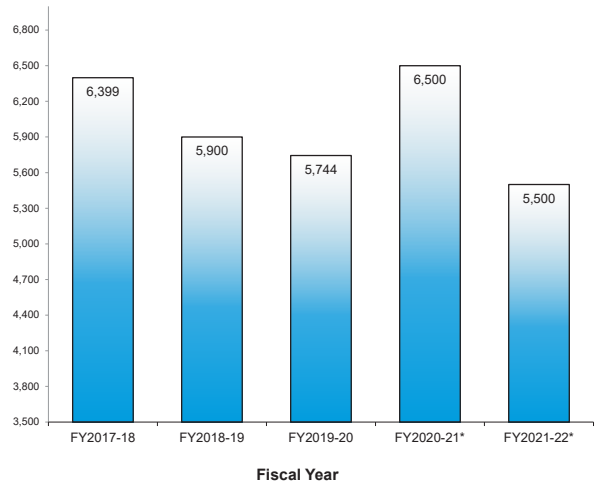
**Gigawatt Hours**




Source: Roseville Electric Utility *Estimated

## Building Permits Issued

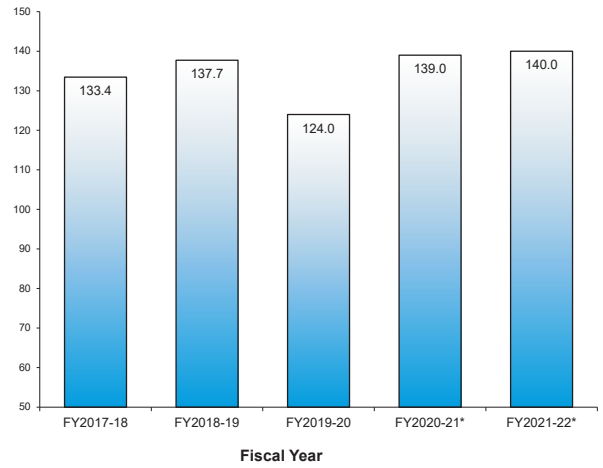
**New Construction/ Remodels & Additions**




Source: Development Services Department *Estimated

## Solid Waste Collected

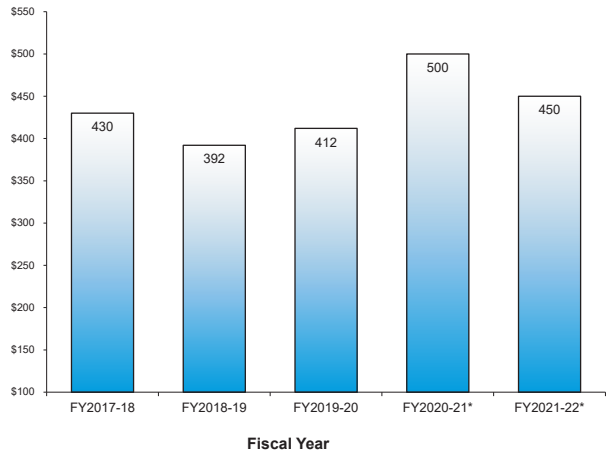
**Thousands of Tons**




Source: Environmental Utilities *Estimated

## Building Construction Value

**Millions**




Source: Development Services Department *Estimated

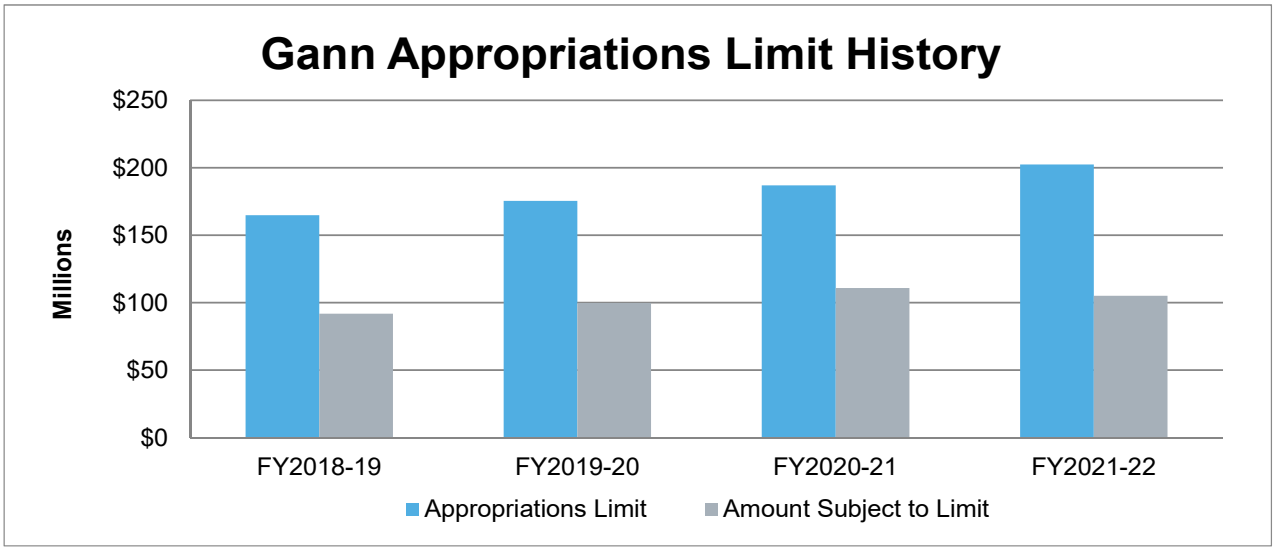
# Gann Appropriations Limit Calculation

The Gann Appropriations Limit began as a ballot initiative approved by California voters in 1979 and modified by Proposition 111 passed in 1990. Its purpose is to limit the amount of tax proceeds state and local governments can spend each year. The Gann Appropriations Limit appears in California's State Constitution as Article XIII B.

The limit is different for each city and changes annually. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in fiscal year 1978-79 in each city, and modified for changes in inflation and population each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report which states the change in California's per capita personal income and population levels for the city or the county.

Each year the City Council must adopt an appropriations limit for the following year. The City's Appropriation Limit for FY2021-22 has been calculated to be $202,314,319. Appropriations subject to the limitation in the FY2021-22 budget total $105,070,459, which is $97,243,860 less than the calculated limit.

| | |
|---|---|
| Consumer Price Index (CPI) | 1.0573 |
| Population Increase | 1.0236 |
| Ratio of Change | 1.0822 |
| FY2020-21 Appropriations Limit | 186,943,868 |
| **FY2021-22 Appropriations Limit** | **$ 202,314,319** |
| | |
| General Government Operating Appropriations | 178,308,950 |
| Capital Improvement Project (CIP) Appropriations | 6,201,452 |
| Subtotal Operating and CIP Appropriations | 184,510,402 |
| Less Exclusions not Subject to Limit | |
| Non-Proceeds of Taxes | (79,164,943) |
| Qualified Capital Outlay and Federal Mandates | (275,000) |
| Total Appropriations Subject to Limit | 105,070,459 |
| Calculated Appropriations Limit | 202,314,319 |
| **FY2021-22 Margin** | **$ 97,243,860** |



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# Summary of Budget Transactions: All Funds

| Fund Number - Fund Name | Estimated Beginning Fund Balance ($) | Operating Revenues and Transfers In ($) | Operating Expenditures /Expenses and Transfers Out ($) | Non-Operating Revenues and Transfers In ($) | Non-Operating Expenditures /Expenses and Transfers Out ($) | Other Sources/ (Uses) ($) | Estimated Ending Fund Balance ($) |
|---|---|---|---|---|---|---|---|
| **GENERAL FUNDS** | | | | | | | |
| 1001 - General | 9,649,090 | 176,640,861 | 176,214,409 | 5,850,000 | 6,276,452 | - | 9,649,090 |
| 1010 - General Fund Emergency Reserve | 15,894,327 | 1,363,865 | - | - | - | - | 17,258,192 |
| 1011 - General Fund Stabilization Reserve | 21,134,200 | 2,633,027 | - | - | - | - | 23,767,227 |
| 1020 - General Fund Contributions by Developers | 240,310 | 456,350 | 596,025 | 225,000 | - | - | 325,635 |
| 1030 - Strategic Improvement | 11,166,974 | 2,111,385 | 114,321 | 978,483 | - | - | 14,142,521 |
| 1040 - Litigation Reserve | 24,850 | 3,104 | 250,000 | - | - | 250,000 | 27,954 |
| 1130 - Stormwater | 112,449 | 122,709 | 235,159 | - | - | - | - |
| 1200 - Parks & Recreation Donation | 552,093 | 6,256 | - | - | - | - | 558,349 |
| 1201 - Roseville Youth Sports Coalition | 274,270 | 46,226 | 66,000 | - | - | - | 254,496 |
| 1202 - Harrigan Trust Adult Literacy | 225,149 | 2,819 | 20,000 | - | - | - | 207,968 |
| **ENTERPRISE FUNDS** | | | | | | | |
| 6001 - Electric | 81,116,494 | 166,383,460 | 134,516,505 | - | 32,897,739 | - | 80,085,711 |
| 6010 - Electric Rate Stabilization | 68,436,775 | 773,379 | 79,253 | - | - | - | 69,130,901 |
| 6101 - Water Operations | 22,921,467 | 37,718,970 | 34,572,474 | - | 1,379,000 | - | 24,688,963 |
| 6110 - Water Rate Stabilization | 13,579,495 | 111,451 | 261,558 | - | - | - | 13,429,388 |
| 6120 - Water Construction | 16,007,953 | 15,191,758 | 52,784 | 659,310 | 6,770,998 | - | 25,035,239 |
| 6130 - Water Rehabilitation | 11,132,598 | 5,333,915 | 1,418,730 | - | 2,348,399 | - | 12,699,384 |
| 6140 - Water Meter Retrofit | 821,376 | 15,198 | 240,557 | - | - | - | 596,017 |
| 6201 - Wastewater Operations | 11,625,451 | 48,668,113 | 47,046,082 | - | - | - | 13,247,482 |
| 6210 - Wastewater Rate Stabilization | 19,202,512 | 103,079 | 2,261,215 | - | - | - | 17,044,376 |
| 6220 - Wastewater Construction | 10,188,481 | 15,566,000 | 14,882,359 | - | - | - | 10,872,122 |
| 6230 - Wastewater Rehabilitation | 17,207,543 | 5,848,276 | 987,941 | (637,245) | 903,025 | - | 20,527,608 |
| 6231 - Wastewater Regional Rehabilitation | 3,560,000 | 3,000,000 | - | - | 6,547,000 | - | 13,000 |
| 6301 - Waste Services Operations | 6,522,438 | 34,202,968 | 33,937,074 | - | - | - | 6,788,332 |
| 6310 - Waste Services Rate Stabilization | 6,892,780 | 20,745 | 3,500,000 | - | - | - | 3,413,525 |
| 6320 - Waste Services Capital Purchases | 4,811,474 | 844,270 | 235,460 | - | - | - | 5,420,284 |
| 6330 - Waste Services Rehabilitation | 1,852,683 | 643,295 | 2,254,671 | - | 68,827 | - | 172,480 |
| 6511 - Transit | 122,334 | 7,034,718 | 7,084,718 | 10,000 | 25,000 | - | 57,334 |
| 6520 - Transportation | 700,163 | 1,925,389 | 1,944,006 | 205,000 | 209,262 | - | 677,283 |
| 6540 - Consolidated Transit Services Agency | 235,401 | 346,928 | 565,464 | - | - | - | 16,865 |
| 6591 - Youth Development | - | 7,080,654 | 8,104,299 | - | 135,000 | 1,158,645 | - |
| **SPECIAL REVENUE FUNDS** | | | | | | | |
| 2199 - Landscape & Lighting Districts/Services District | 13,891,138 | 17,387,771 | 14,634,741 | - | - | - | 16,644,168 |
| 2201 - Community Development Block Grant | - | 856,721 | 733,642 | - | - | - | 123,079 |
| 2210 - HOME Investment Partnership Program | 1,233,341 | 316,029 | 261,000 | - | - | - | 1,288,370 |
| 2220 - CalHOME | 367,220 | 74,675 | 60,000 | - | - | - | 381,895 |
| 2230 - BEGIN | 33,871 | 101,116 | 100,000 | - | - | - | 34,987 |
| 2240 - Supplemental Law Enforcement Services | 442,684 | 231,484 | 325,065 | - | - | - | 349,103 |
| 2250 - Forfeited Property | 147,734 | 16,980 | 50,000 | - | - | - | 114,714 |
| 2260 - Federal Asset Seizure | 67,377 | 1,312 | 50,000 | - | - | - | 18,689 |
| 2301 - State Gas Tax | 1,277,885 | 25,672 | 149,873 | 608,167 | - | - | 1,761,851 |
| 2305 - Highway Users Tax | 830,359 | 3,318,204 | 1,232,732 | - | - | - | 2,915,831 |
| 2307 - Road Maintenance and Rehab | 4,003,443 | 2,536,723 | - | - | - | - | 6,540,166 |
| 2321 - Traffic Safety | 747,774 | 240,271 | 208,968 | - | - | - | 779,077 |

# 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 | 167,608 | 2,341 | - | - | - | - | 169,949 |
| 2401 - Technology Replacement | 1,685,071 | 621,576 | 608,730 | - | - | - | 1,697,917 |
| 2521 - Open Space | 861,138 | 629,815 | 772,698 | - | - | - | 718,255 |
| 2541 - Native Oak Tree Propagation | 1,379,947 | 67,959 | 192,543 | - | - | - | 1,255,363 |
| 2545 - Non-Native Tree Propagation | 503,125 | 7,722 | 148,606 | - | - | - | 362,241 |
| 2551 - Roseville Aquatics Maintenance | 578,578 | 5,811 | 90,000 | - | - | - | 494,389 |
| 2599 - Golf Course | 53,654 | 3,108,697 | 2,885,351 | - | 277,000 | - | - |
| 2601 - Police Evidence | 267,057 | 63,600 | 23,000 | - | - | - | 307,657 |
| 2701 - Cable TV Peg | 1,727,060 | 299,564 | 163,540 | - | - | - | 1,863,084 |
| 2821 - Housing Trust | 2,317,451 | 313,473 | 212,618 | - | - | - | 2,418,306 |
| 2824 - Affordable Housing In Lieu and Program Equity | 365,785 | 169,738 | 250,344 | - | - | - | 285,179 |
| 2841 - Housing Successor Low Mod | 1,079,644 | 292,968 | 321,553 | 188,985 | - | - | 1,240,044 |
| **CAPITAL PROJECT FUNDS** | | | | | | | |
| 3099 - Community Facility District Capital Project | 6,386,800 | 1,766,548 | - | - | - | - | 8,153,348 |
| 3101 - Building | 34,232 | - | - | - | - | - | 34,232 |
| 3110 - General Capital Projects | 6,146,145 | 52,380 | 6,198,525 | - | - | - | - |
| 3130 - Parks Recreation and Library Capital Projects | 250,991 | 2,723,197 | 248,800 | - | 2,317,800 | - | 407,588 |
| 3131 - Parks and Recreation Fee Funded Projects | 306,486 | 99,096 | - | - | 35,000 | - | 370,582 |
| 3151 - Traffic Mitigation | 18,641,930 | 9,283,913 | 2,139,057 | - | 125,000 | - | 25,661,786 |
| 3160 - Traffic Benefit Fee | 322,559 | 3,584 | - | - | - | - | 326,143 |
| 3180 - Blue Oaks Blvd Fee | 373,165 | 255,856 | - | - | - | - | 629,021 |
| 3181 - Westpark Drive Fee | 76,519 | 55,140 | - | - | - | - | 131,659 |
| 3201 - Roadway | 852,625 | 188,835 | 9,915 | - | - | - | 1,031,545 |
| 3210 - Utility Impact Reimbursement | 1,684,393 | 1,760,485 | 1,388,835 | - | - | - | 2,056,043 |
| 3302 - Citywide Park In Lieu | 23,588 | 269 | - | - | - | - | 23,857 |
| 3303 - Citywide Park | 1,654,220 | 623,731 | 59,833 | 25,000 | 1,451,595 | - | 791,523 |
| 3304 - Citywide Park - West Roseville SP | 3,615,604 | 971,016 | - | - | 1,300,000 | - | 3,286,620 |
| 3305 - Citywide Park - Sierra Vista SP | 2,508,031 | 1,541,534 | - | - | - | - | 4,049,565 |
| 3306 - Neighborhood Park - Southeast Roseville SP | 3,527 | 41 | - | - | - | - | 3,568 |
| 3307 - Neighborhood Park - Northeast Roseville SP | 28,231 | 318 | - | - | - | - | 28,549 |
| 3308 - Neighborhood Park - North Central Roseville SP | 1,882,400 | 23,278 | 2,182 | - | 1,500,000 | - | 403,496 |
| 3309 - Neighborhood Park - Northwest Roseville SP | 171,439 | 1,939 | 207 | - | - | - | 173,171 |
| 3310 - Neighborhood Park - North Roseville SP | 1,457,278 | 16,241 | 1,537 | - | - | - | 1,471,982 |
| 3311 - Neighborhood Park - West Roseville SP | 7,250,691 | 1,480,091 | 27,569 | - | 4,400,000 | - | 4,303,213 |
| 3312 - Neighborhood Park - Infill | 1,649,048 | 43,565 | 1,859 | - | 1,000,000 | - | 690,754 |
| 3313 - Neighborhood Park - Woodcreek East | 20,029 | 229 | - | - | - | - | 20,258 |
| 3314 - Neighborhood Park - Stoneridge | 1,677,050 | 19,002 | 1,930 | - | - | - | 1,694,122 |
| 3315 - Neighborhood Park - Highland Reserve | 13,076 | 147 | - | - | - | - | 13,223 |
| 3316 - Neighborhood Park - Longmeadow | 32,802 | 367 | - | - | - | - | 33,169 |
| 3317 - Neighborhood Park - Fiddyment 44/Walaire | 313,926 | 3,543 | 364 | - | - | - | 317,105 |
| 3318 - Neighborhood Park - Westbrook | 1,397,626 | 159,852 | 2,067 | - | 1,555,411 | - | - |
| 3319 - Neighborhood Park - Sierra Vista | 2,930,535 | 2,766,893 | 3,762 | - | 2,600,000 | - | 3,093,666 |
| 3321 - Neighborhood Park - Campus Oaks | 1,144,434 | 831,991 | 1,280 | - | - | - | 1,975,145 |
| 3322 - Neighborhood Park - Creekview | - | 499,884 | - | - | - | - | 499,884 |

# 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 ($) |
|---|---|---|---|---|---|---|---|
| 3323 - Bike Trail - Creekview | - | 181,740 | - | - | - | - | 181,740 |
| 3345 - SVSP Fee Program - Admin | 113,558 | 202,102 | 95,000 | - | - | - | 220,660 |
| 3347 - SVSP Fee Program - Park Land | 3,085 | - | - | - | - | - | 3,085 |
| 3355 - Public Facilities | 8,920,479 | 3,583,637 | 268,489 | - | 442,388 | - | 11,793,239 |
| 3360 - Fire Facilities | 4,880,213 | 1,549,601 | 8,826 | - | - | - | 6,420,988 |
| 3365 - Downtown Parking | 78,551 | 646,065 | 75,736 | - | 569,441 | - | 79,439 |
| 3367 - Downtown Benefit | 223,179 | 1,004,814 | 645,177 | - | - | - | 582,816 |
| 3375 - Air Quality Mitigation | 188,552 | 61,849 | 596 | - | - | - | 249,805 |
| 3380 - Bike Trail | 502,575 | 135,093 | 189,652 | - | - | - | 448,016 |
| 3385 - Pleasant Grove Drainage Basin | 10,346,826 | 874,711 | 38,094 | - | - | - | 11,183,443 |
| 3390 - Traffic Coordination | 2,636,040 | 30,429 | 54,142 | - | - | - | 2,612,327 |
| 3395 - City County Mitigation | 5,460,032 | 6,573,172 | 5,000,000 | - | - | - | 7,033,204 |
| 3410 - Al Johnson Wildlife Area | 1,233,379 | 76,612 | 70,000 | - | - | - | 1,239,991 |
| **PERMANENT FUNDS** | | | | | | | |
| 3901 - Citizens Benefit | 17,242,098 | 244,100 | 374,800 | - | - | - | 17,111,398 |
| **AGENCY FUNDS** | | | | | | | |
| 7499 - Special Assessments Community Facility | 19,479,836 | 32,603,830 | 33,347,659 | - | - | - | 18,736,007 |
| **TRUST FUNDS** | | | | | | | |
| 7001 - Other Post Employment Trust | 122,730,088 | 17,900,410 | 8,730,471 | - | - | - | 131,900,027 |
| 7199 - Endowment Trust | 1,975,424 | 23,234 | 10,198 | - | - | - | 1,988,460 |
| 7201 - Successor Agency to the former RDA | 2,295,909 | 3,869,599 | 395,496 | - | 2,736,054 | - | 3,033,958 |
| **INTERNAL SERVICE FUNDS** | | | | | | | |
| 4001 - Fleet Services | 407,712 | 10,015,389 | 10,001,761 | - | - | - | 421,340 |
| 4005 - Fleet Replacement | 24,154,521 | 8,084,582 | 4,562,652 | 581,941 | 652 | - | 28,257,741 |
| 4031 - Equipment Replacement | 554,268 | 2,090,008 | 586,403 | - | - | - | 2,057,873 |
| 4061 - Facility Services | 583,203 | 6,138,124 | 5,679,069 | - | - | - | 1,042,258 |
| 4065 - Facility Rehabilitation | 467,355 | 2,694,294 | 180,759 | - | 1,167,169 | - | 1,813,721 |
| 4101 - Information Technology Operations | 1,001,042 | 13,050,619 | 13,486,121 | - | - | - | 565,541 |
| 4105 - Information Technology Replacement | 366,912 | 2,062,855 | - | - | 510,105 | - | 1,919,662 |
| 4211 - Workers Compensation | 9,562,644 | 4,237,869 | 5,127,240 | - | - | - | 8,673,273 |
| 4231 - General Liability | 3,586,585 | 2,450,389 | 4,287,119 | - | - | - | 1,749,855 |
| 4251 - Unemployment Insurance | 408,060 | 388,956 | 395,795 | - | - | - | 401,221 |
| 4279 - General Benefits | 1,065,377 | 2,088,247 | 2,271,851 | - | - | - | 881,773 |

# Revenues, Expenditures/Expenses, and Transfers: Three-Year

| Fund Number - Fund Name | Revenues and Transfers In | | | Expenditures/Expenses and Transfers Out | | |
|---|---|---|---|---|---|---|
| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
| **GENERAL FUNDS** | | | | | | |
| 1001 - General | 168,933,232 | 170,087,624 | 182,490,861 | 172,482,584 | 175,643,074 | 182,490,861 |
| 1010 - General Fund Emergency Reserve | 999,251 | 287,219 | 1,363,865 | - | - | - |
| 1011 - General Fund Stabilization Reserve | 15,970,246 | 7,284,015 | 2,633,027 | - | 2,120,061 | - |
| 1020 - General Fund Contributions by Developers | 532,081 | 502,388 | 681,350 | 774,369 | 825,898 | 596,025 |
| 1030 - Strategic Improvement | 1,845,885 | 3,248,658 | 3,089,868 | 1,868,981 | 1,918,484 | 114,321 |
| 1040 - Litigation Reserve | 5,308 | 5,173 | 3,104 | - | 250,000 | 250,000 |
| 1130 - Stormwater | 116,382 | 517,341 | 122,709 | 174,578 | 663,410 | 235,159 |
| 1200 - Parks & Recreation Donation | 62,686 | 9,409 | 6,256 | - | - | - |
| 1201 - Roseville Youth Sports Coalition | 68,186 | 47,150 | 46,226 | 9,384 | 66,000 | 66,000 |
| 1202 - Harrigan Trust Adult Literacy | 4,817 | 4,704 | 2,819 | - | 24,400 | 20,000 |
| **ENTERPRISE FUNDS** | | | | | | |
| 6001 - Electric | 175,830,270 | 165,020,885 | 166,383,460 | 206,752,205 | 171,921,304 | 167,414,244 |
| 6010 - Electric Rate Stabilization | 1,323,448 | 1,305,903 | 773,379 | 67,012 | 14,643 | 79,253 |
| 6101 - Water Operations | 37,342,629 | 34,888,164 | 37,718,970 | 27,670,165 | 34,361,540 | 35,951,474 |
| 6110 - Water Rate Stabilization | 435,951 | 431,218 | 111,451 | 8,928 | 2,027 | 261,558 |
| 6120 - Water Construction | 13,197,745 | 15,061,518 | 15,851,068 | 5,753,099 | 20,247,839 | 6,823,782 |
| 6130 - Water Rehabilitation | 4,796,720 | 4,923,654 | 5,333,915 | 1,992,522 | 11,178,041 | 3,767,129 |
| 6140 - Water Meter Retrofit | 121,520 | 22,919 | 15,198 | 1,610 | 390,256 | 240,557 |
| 6201 - Wastewater Operations | 42,616,922 | 41,845,013 | 48,668,113 | 43,940,384 | 45,827,761 | 47,046,082 |
| 6210 - Wastewater Rate Stabilization | 1,402,546 | 1,389,200 | 103,079 | 4,823 | 1,538 | 2,261,215 |
| 6220 - Wastewater Construction | 12,170,323 | 12,688,384 | 15,566,000 | 5,328 | 427 | 14,882,359 |
| 6230 - Wastewater Rehabilitation | 9,805,498 | 9,051,472 | 5,211,031 | 4,848,031 | 8,480,525 | 1,890,966 |
| 6231 - Wastewater Regional Rehabilitation | - | 3,000,000 | 3,000,000 | - | 1,140,000 | 6,547,000 |
| 6301 - Waste Services Operations | 27,355,751 | 27,915,463 | 34,202,968 | 24,145,658 | 30,729,708 | 33,937,074 |
| 6310 - Waste Services Rate Stabilization | 146,407 | 141,883 | 20,745 | - | 1,000,000 | 3,500,000 |
| 6320 - Waste Services Capital Purchases | 733,076 | 749,554 | 844,270 | 97,000 | 624,480 | 235,460 |
| 6330 - Waste Services Rehabilitation | 413,604 | 1,167,709 | 643,295 | 864,398 | 2,600,126 | 2,323,498 |
| 6511 - Transit | 6,292,591 | 6,492,746 | 7,044,718 | 6,071,112 | 6,440,687 | 7,109,718 |
| 6520 - Transportation | 5,244,358 | 2,378,555 | 2,130,389 | 5,323,882 | 2,374,941 | 2,153,268 |
| 6540 - Consolidated Transit Services Agency | 362,518 | 333,480 | 346,928 | 486,729 | 503,746 | 565,464 |
| 6591 - Youth Development | 6,086,277 | 8,082,169 | 7,080,654 | 6,724,615 | 7,984,324 | 8,239,299 |
| **SPECIAL REVENUE FUNDS** | | | | | | |
| 2199 - Landscape & Lighting Districts/Services District | 11,102,081 | 12,917,720 | 17,387,771 | 11,133,357 | 13,079,348 | 14,634,741 |
| 2201 - Community Development Block Grant | 306,270 | 2,457,928 | 856,721 | 289,479 | 2,461,842 | 733,642 |
| 2210 - HOME Investment Partnership Program | 795,529 | 608,363 | 316,029 | 186,613 | 400,168 | 261,000 |
| 2220 - CalHOME | 57,915 | 51,809 | 74,675 | - | 90,000 | 60,000 |
| 2230 - BEGIN | 1,688 | 61,729 | 101,116 | 30,000 | 88,000 | 100,000 |
| 2240 - Supplemental Law Enforcement Services | 337,372 | 231,272 | 231,484 | 254,685 | 194,006 | 325,065 |
| 2250 - Forfeited Property | 5,702 | 18,927 | 16,980 | 27,533 | 50,000 | 50,000 |
| 2260 - Federal Asset Seizure | 2,389 | 2,252 | 1,312 | 2,590 | 50,000 | 50,000 |
| 2301 - State Gas Tax | 187,504 | 1,392,777 | 633,839 | 1,345,923 | 503,713 | 149,873 |
| 2305 - Highway Users Tax | 3,351,424 | 12,053,257 | 3,318,204 | 7,659,780 | 12,619,805 | 1,232,732 |

# Revenues, Expenditures/Expenses, and Transfers: Three-Year

| Fund Number - Fund Name | Revenues and Transfers In | | | Expenditures/Expenses and Transfers Out | | |
|---|---|---|---|---|---|---|
| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
| 2307 - Road Maintenance and Rehab | 2,470,312 | 2,687,313 | 2,536,723 | 2,004,478 | 1,910,000 | - |
| 2321 - Traffic Safety | 255,304 | 249,756 | 240,271 | 382,747 | 309,074 | 208,968 |
| 2361 - Trench Cut Recovery | 3,140 | 8,069 | 2,341 | 172 | - | - |
| 2401 - Technology Replacement | 609,899 | 589,719 | 621,576 | 406,800 | 589,529 | 608,730 |
| 2521 - Open Space | 654,679 | 660,342 | 629,815 | 549,920 | 673,712 | 772,698 |
| 2541 - Native Oak Tree Propagation | 142,196 | 64,767 | 67,959 | 129,335 | 221,845 | 192,543 |
| 2545 - Non-Native Tree Propagation | 15,037 | 14,984 | 7,722 | 96,843 | 200,174 | 148,606 |
| 2551 - Roseville Aquatics Maintenance | 6,670 | 9,239 | 5,811 | - | - | 90,000 |
| 2599 - Golf Course | 2,731,407 | 3,128,094 | 3,108,697 | 2,872,348 | 3,086,756 | 3,162,351 |
| 2601 - Police Evidence | 42,039 | 44,972 | 63,600 | 49,919 | 23,000 | 23,000 |
| 2701 - Cable TV Peg | 407,269 | 312,074 | 299,564 | 65,995 | 363,540 | 163,540 |
| 2821 - Housing Trust | 1,646,026 | 4,410,469 | 313,473 | 5,651 | 3,762,781 | 212,618 |
| 2824 - Affordable Housing In Lieu and Program Equity | 500,841 | 224,058 | 169,738 | 1,779,666 | 4,132,348 | 250,344 |
| 2841 - Housing Successor Low Mod | 619,559 | 639,234 | 481,953 | 302,324 | 908,809 | 321,553 |
| **CAPITAL PROJECT FUNDS** | | | | | | |
| 3099 - Community Facility District Capital Project | 22,078,104 | 2,480,139 | 1,766,548 | 45,904,597 | 3,081,027 | - |
| 3101 - Building | 1,871 | 2,319 | - | 49,565 | 18,613 | - |
| 3110 - General Capital Projects | 2,777,836 | 164,987 | 52,380 | 2,243,976 | 326,838 | 6,198,524 |
| 3130 - Parks Recreation and Library Capital Projects | 1,541,491 | 728,793 | 2,723,197 | 250,237 | 1,210,403 | 2,566,600 |
| 3131 - Parks and Recreation Fee Funded Projects | 64,893 | 88,970 | 99,096 | 56,236 | 10,000 | 35,000 |
| 3151 - Traffic Mitigation | 6,969,734 | 3,637,790 | 9,283,913 | 7,086,845 | 3,905,756 | 2,264,057 |
| 3160 - Traffic Benefit Fee | 6,137 | 11,058 | 3,584 | - | - | - |
| 3180 - Blue Oaks Blvd Fee | 369,290 | 1,507,237 | 255,856 | 394,619 | 1,500,000 | - |
| 3181 - Westpark Drive Fee | 493,230 | 1,009,972 | 55,140 | 587,876 | 1,000,000 | - |
| 3201 - Roadway | 511,519 | 349,326 | 188,835 | 746,406 | 25,964 | 9,915 |
| 3210 - Utility Impact Reimbursement | 1,767,231 | 1,766,894 | 1,760,485 | 1,546,137 | 1,525,362 | 1,388,835 |
| 3302 - Citywide Park In Lieu | 458 | 456 | 269 | 46 | - | - |
| 3303 - Citywide Park | 4,670,057 | 670,965 | 648,731 | 7,556,751 | 495,398 | 1,511,428 |
| 3304 - Citywide Park - West Roseville SP | 1,419,666 | 1,012,024 | 971,016 | 6,596,241 | - | 1,300,000 |
| 3305 - Citywide Park - Sierra Vista SP | 265,263 | 1,556,285 | 1,541,534 | - | - | - |
| 3306 - Neighborhood Park - Southeast Roseville SP | 1,841 | 27 | 41 | 2 | - | - |
| 3307 - Neighborhood Park - Northeast Roseville SP | 542 | 536 | 318 | 30 | - | - |
| 3308 - Neighborhood Park - North Central Roseville SP | 39,844 | 39,323 | 23,278 | 2,747 | 441 | 1,502,182 |
| 3309 - Neighborhood Park - Northwest Roseville SP | 58,013 | 2,493 | 1,939 | 11 | - | 207 |
| 3310 - Neighborhood Park - North Roseville SP | 156,924 | 25,291 | 16,241 | 700 | 170 | 1,537 |
| 3311 - Neighborhood Park - West Roseville SP | 1,964,789 | 1,536,528 | 1,480,091 | 2,904,601 | 3,706,398 | 4,427,569 |
| 3312 - Neighborhood Park - Infill | 70,735 | 32,662 | 43,565 | 2,653 | 366 | 1,001,859 |
| 3313 - Neighborhood Park - Woodcreek East | 388 | 389 | 229 | 108 | - | - |
| 3314 - Neighborhood Park - Stoneridge | 43,057 | 31,523 | 19,002 | 77,154 | 750 | 1,930 |
| 3315 - Neighborhood Park - Highland Reserve | 253 | 255 | 147 | 16 | - | - |
| 3316 - Neighborhood Park - Longmeadow | 633 | 630 | 367 | - | - | - |
| 3317 - Neighborhood Park - Fiddyment 44/Walaire | 6,067 | 5,978 | 3,543 | - | - | 364 |
| 3318 - Neighborhood Park - Westbrook | 430,877 | 823,343 | 159,852 | 564,726 | 125,000 | 1,557,478 |

# Revenues, Expenditures/Expenses, and Transfers: Three-Year

| Fund Number - Fund Name | Revenues and Transfers In | | | Expenditures/Expenses and Transfers Out | | |
|---|---|---|---|---|---|---|
| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
| 3319 - Neighborhood Park - Sierra Vista | 1,046,037 | 1,832,390 | 2,766,893 | - | 125,000 | 2,603,762 |
| 3321 - Neighborhood Park - Campus Oaks | 587,263 | 531,623 | 831,991 | - | - | 1,280 |
| 3322 - Neighborhood Park - Creekview | - | - | 499,884 | - | - | - |
| 3323 - Bike Trail - Creekview | - | 623,040 | 181,740 | - | 623,040 | - |
| 3345 - SVSP Fee Program - Admin | 96,519 | 227,023 | 202,102 | 70,652 | 250,000 | 95,000 |
| 3347 - SVSP Fee Program - Park Land | 643,265 | - | - | 736,719 | - | - |
| 3355 - Public Facilities | 3,417,851 | 3,222,956 | 3,583,637 | 2,190,310 | 777,209 | 710,877 |
| 3360 - Fire Facilities | 1,382,600 | 1,249,161 | 1,549,601 | 11,775 | 15,776 | 8,826 |
| 3365 - Downtown Parking | 1,520 | 1,501 | 646,065 | - | - | 645,177 |
| 3367 - Downtown Benefit | 221,125 | 1,823 | 1,004,814 | - | - | 645,177 |
| 3375 - Air Quality Mitigation | 51,284 | 41,000 | 61,849 | 939 | 1,806 | 596 |
| 3380 - Bike Trail | 130,363 | 292,804 | 135,093 | 65,088 | 162,728 | 189,652 |
| 3385 - Pleasant Grove Drainage Basin | 2,810,760 | 608,552 | 874,711 | 818,582 | 19,296 | 38,094 |
| 3390 - Traffic Coordination | 92,328 | 50,515 | 30,429 | 14,710 | 49,772 | 54,142 |
| 3395 - City County Mitigation | 991,986 | 2,376,862 | 6,573,172 | 22,806 | 2,531,368 | 5,000,000 |
| 3410 - Al Johnson Wildlife Area | 69,486 | 85,005 | 76,612 | 544 | 70,000 | 70,000 |
| **PERMANENT FUNDS** | | | | | | |
| 3901 - Citizens Benefit Fund | 428,674 | 1,425,340 | 244,100 | 1,847,758 | 413,575 | 374,800 |
| **AGENCY FUNDS** | | | | | | |
| 7499 - Special Assessments Community Facility Districts | 30,063,299 | 31,382,504 | 32,603,830 | 36,905,205 | 33,866,426 | 33,347,659 |
| **TRUST FUNDS** | | | | | | |
| 7001 - Other Post Employment Trust | 11,854,828 | 21,719,455 | 17,900,410 | 142,934 | 8,660,666 | 8,730,471 |
| 7199 - Endowment Trust | 30,881 | 34,861 | 23,234 | 12,366 | 10,447 | 10,198 |
| 7201 - Successor Agency to the former RDA | 3,811,495 | 3,971,064 | 3,869,599 | 3,745,929 | 4,119,808 | 3,131,550 |
| **INTERNAL SERVICE FUNDS** | | | | | | |
| 4001 - Fleet Services | 8,036,143 | 9,291,446 | 10,015,389 | 7,735,299 | 10,338,116 | 10,001,761 |
| 4005 - Fleet Replacement | 7,717,397 | 8,630,237 | 8,666,523 | 6,698,612 | 18,147,297 | 4,563,304 |
| 4031 - Equipment Replacement | 1,012,798 | 312,036 | 2,090,008 | 389,430 | 973,301 | 586,403 |
| 4061 - Facility Services | 4,689,836 | 5,607,005 | 6,138,124 | 4,443,254 | 5,631,787 | 5,679,069 |
| 4065 - Facility Rehabilitation | 1,170,900 | 1,604,041 | 2,694,294 | 1,014,506 | 1,586,251 | 1,347,928 |
| 4101 - Information Technology Operations | 10,218,199 | 12,225,096 | 13,050,619 | 9,611,981 | 12,381,704 | 13,486,121 |
| 4105 - Information Technology Replacement | 681,188 | 425,056 | 2,062,855 | 773,084 | 464,566 | 510,105 |
| 4211 - Workers Compensation | 4,326,434 | 4,226,897 | 4,237,869 | 5,062,914 | 4,241,494 | 5,127,240 |
| 4231 - General Liability | 2,506,944 | 2,224,837 | 2,450,389 | 2,876,534 | 3,373,809 | 4,287,119 |
| 4251 - Unemployment Insurance | 110,445 | 195,984 | 388,956 | 753,860 | 189,329 | 395,795 |
| 4279 - General Benefits | 2,115,606 | 2,196,318 | 2,088,247 | 1,798,571 | 2,598,505 | 2,271,851 |

# 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 funds:

- General Fund
- General Fund Contributions by Developers Fund
- General Fund Emergency Reserve Fund
- General Fund Stabilization Reserve Fund
- Harrigan Trust Adult Literacy Fund
- Litigation Reserve Fund
- Parks & Recreation Donation Fund
- Roseville Youth Sports Coalition Fund
- Stormwater Management Fund
- Strategic Improvement Fund

The 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 of Roseville's primary operating fund.

Following are details of significant General Fund activity presented in this section.

## Major Revenues

The City relies on several major revenue sources to support the General Fund budget. The primary revenue sources are the following:

### Sales and Use Tax

Sales and use tax is the largest single source of revenue in the General Fund. The City of Roseville receives a 1 percent share of taxable sales generated within city limits per the Bradley-Burns Local Sales and Use Tax Act. The FY2021-22 sales tax projection of $58 million reflects an increase of 17 percent from the current year budget

## 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

estimate of $50 million. The primary basis for this forecast is more robust than anticipated sales of goods and services throughout the COVID-19 pandemic and an expected economic recovery in FY2021-22. Staff developed this forecast in consultation with the City's sales tax consultant using the currently available sales tax information.

### Measure B Local Sales Tax

With the passage of Measure B in November 2018, the sales and use tax increased one-half of one percent effective April 1, 2019. Based on the most recent information provided by the City's sales tax consultant, the City anticipates receiving $21.1 million in Measure B revenue during FY2021-22. This projection represents an increase of $2.6 million over the amount budgeted for FY2020-21. Similar to the Bradley-Burns Sales Tax, Measure B revenues have performed better than anticipated over the last year, and this trend is expected to continue into FY2021-22. It is important to note that without Measure B revenues the City would be implementing significant reductions in service levels to balance the budget.

### Secured Property Tax

Property tax is the second-largest source of revenue in the General Fund. Real property is defined as the land and any improvements made to the land, such as buildings and other permanent structures, and is taxed at 1 percent of the property's assessed valuation by Placer County. Under Proposition 13, 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 value property tax is increased by a maximum of 2 percent annually. A property that declines in value may be reassessed (per Proposition 8) for a temporary reduction. Property tax is shared by several taxing entities, mainly school districts, Placer County, and the City of Roseville. The location of the parcel determines the City's share of 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 FY2021-22 secured property tax projection of $42.7 million reflects an 8 percent increase over the FY2020-21 estimate of $39.4 million. The projected growth is 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 FY2021-22 of $11.8 million reflects an 8 percent increase over the current year estimate of $10.9 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 for the development of a property. The basis for 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 upon current submittals to the City. Combining these projections and tenant improvements comprise the permit and plan check revenue estimates of $5.3 million generated by the Building Inspection Program.

### Hotel/Motel Tax

Hotel/Motel Tax, also known as Transient Occupancy Tax (TOT), is a 6 percent tax assessed on hotel and motel room rentals and short-term residential rentals within the City of Roseville. The City currently has 19 operating hotels and motels. The projection of $2.6 million is 15 percent greater than the current year estimate. Staff anticipates that this revenue stream will continue to recover during FY2021-22 once hotel occupancy recovers and events are re-scheduled.

### Franchise Fees

Franchise fees are considered a form of rent for the privilege of using Roseville public rights-of-way. This fee includes furnishing users with telephone, cable television, and gas services. Franchise fee revenue comes from Comcast, Consolidated Communications, Pacific Gas & Electric, and KinderMorgan. Payments are based on a percentage of gross revenues as stated in the Roseville Municipal Code. The FY2021-22 projection of $2.45 million reflects a 9 percent increase over the current year estimate of $2.25 million. The revenues will fluctuate based on gross billings by the companies listed above.

## 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 plan checks, franchise fees, assessment districts and City administration, police and fire services, park maintenance, and recreation programs. These items are primarily external reimbursements and 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 reimbursements and third-party recoveries. Items such as sales of publications and DUI cost recovery can be found here.

### Operating Transfers In and Electric Franchise Fee

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 City Ordinance 9.01, “City-owned utilities may pay an in-lieu of franchise fee not to exceed four percent (4 percent) of total operating and capital expenditures to the City’s General Fund. All in-lieu of franchise fee revenue received shall be budgeted and appropriated solely for police, fire, parks and recreation or library services”. The Municipal Services District Fund transfer is a funding source for General Fund services. Other transfers include an annual transfer from the Supplemental Law Enforcement Fund. These transfers provide funding to cover the cost of staff and programs in the General Fund.

## General Fund Expenses

The General Fund includes expenses for operations, debt, capital, transfers out, and 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

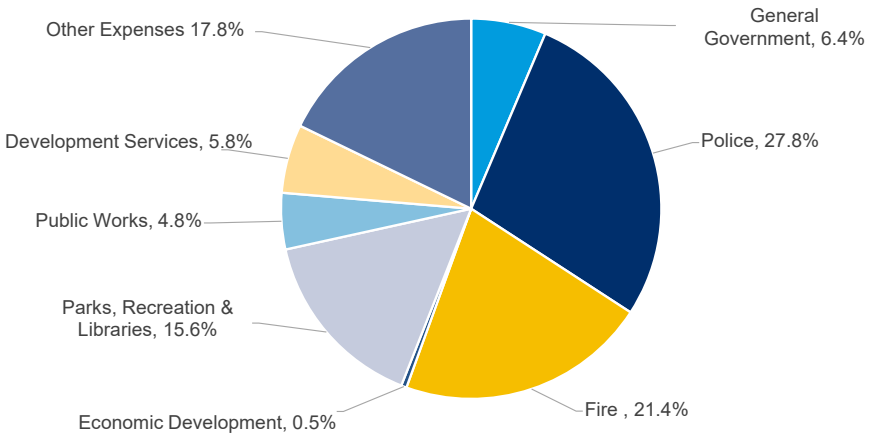
The City of Roseville’s General Fund includes expenses for all administrative services (e.g., finance, human resources, attorney services, etc.). A portion of these services support the enterprise funds, including utility funds. The City uses a fair and equitable indirect cost allocation process to allocate departmental costs from the General Fund to all funds that benefit from the services that the General Fund departments provide. The City employs a consulting firm that specializes 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; 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 the Capital Improvement Program section of this document.

Debt in the General Fund includes the principal payments on outstanding loans that are the obligation of the General Fund.

## General Fund Operating Expenses by Department
## Total - $176.2 Million




### Transfers Out

Funds are transferred out of the General Fund for debt service, loan repayments, parks rehabilitation projects, and support to the golf fund.

### Non-Recurring Expenditures

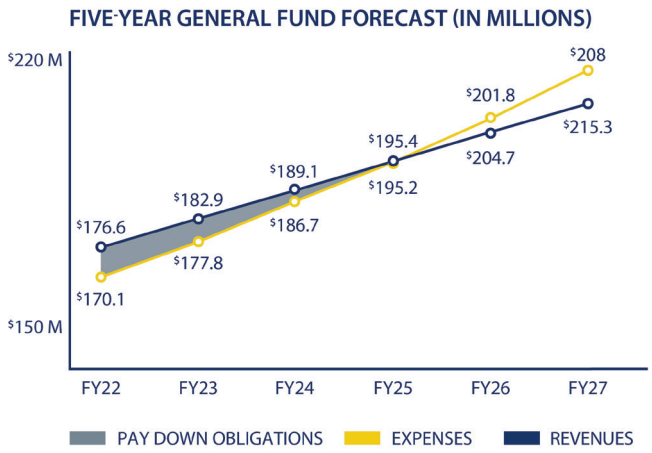
These include projects that are related to special studies. For example, full cost projects related to future annexations and engineering projects, such as traffic studies, all of which are pass-through expenses that are funded by developer contributions.

## Five-year General Fund Forecast

Although the pandemic has brought a level of uncertainty to any economic outlook, the City remains optimistic about the future and is focused on recovery. Roseville's financial condition is expected to improve in FY2021-22 as the City increases its General Fund reserves up to the City Council's policy target levels and begins to pay down long-term obligations to create future budget capacity.

The City's FY2021-22 General Fund budget is based on $80 million of sales tax revenue, including $21 million from the Measure B half-cent sales tax increase approved by voters in 2019. Measure B sales tax revenue has helped 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 FY2021-22 to FY2026-27, based on the City's base case (or most likely) forecast. The General Fund five-year forecast is based on maintaining the service levels included in the FY2021-22 budget over the next five years. The City's sales tax forecast assumes taxable sales return to pre-pandemic levels by June of 2022. Property tax is forecast to continue to grow at a rate above 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 the policy to stay at the median in the market for total compensation. 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 six additional full-time equivalent positions each year to meet the increasing demand for services as the City grows.



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. The City's base case forecast does not take into account the next economic recession; however, staff present a sample recession scenario to the City Council each year to highlight the importance of long-term financial planning. Because the five-year forecast is based on many assumptions that are not expected to be 100% 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 of $14 million in the first three years 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 again outpace revenues by FY2024-25. To prepare, Roseville remains focused on fiscal responsibility.

## General Fund Contribution by Developers Fund

The revenue source for this fund is from non-construction contributions from developers. This fund is used to support General Fund operations as necessary.

## General Fund Emergency Reserve Fund

By policy, the City maintains an emergency reserve of at least 10 percent of total estimated General Fund operating expenses. This reserve is held in a separate fund called the General Fund Emergency Reserve Fund. The Emergency Reserve may be used to contend with significant short-term issues such as declared emergencies. It is the intent of the Council to limit the use of the Emergency Reserve to addressing unanticipated, non-recurring needs. The FY2021-22 budget includes a transfer of approximately $1.2 million from the General Fund into the Emergency Reserve to bring the total reserve balance to $17.3 million or 10 percent of the General Fund budget before transfers to reserves.

## 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 FY2020-21 budget assumed that the General Fund would require $2.1 million from this fund to balance the budget. Stronger than anticipated property and sales tax indicate that this transfer will not be necessary.

The FY2021-22 budget includes a transfer of approximately $2.5 million from the General Fund into the Stabilization Reserve to bring the total reserve balance to $23.8 million. The $23.8 million, in addition to the $2.1 million in additional resources mentioned above, will bring the total balance of this reserve to $25.9 million or 15 percent of the General Fund operations budget.

## 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 a proactive handling and funding of such matters. The revenue source for this fund is transfers from other City funds.

## Stormwater Management Fund

The Stormwater Management Fund is a program developed by the City to improve water quality within 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.

## Strategic Improvement Fund

The Strategic Improvement Fund was established to provide support for the General Fund as necessary. The major revenue source is a Community Benefit Fee.

The expenditures in this fund are typically to support Council approved strategies related to land acquisition and usage. This fund also supports General Fund operations and strategic CIPs in other funds, which would eventually generate revenue for the General Fund.

# Fund Summary

| 1001 - General | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Taxes | 131,611,844 | 126,274,850 | 143,133,640 |
| Licenses and Permits | 3,325,365 | 3,069,193 | 3,405,193 |
| Charges for Services | 11,215,926 | 12,561,653 | 12,973,481 |
| Grants and Contributions | 467,773 | 2,227,213 | 318,535 |
| Use of Property and Money | 1,098,133 | 1,210,420 | 1,402,995 |
| Fines and Penalties | 98,105 | 89,250 | 90,250 |
| Other Revenue | 1,915,166 | 1,877,541 | 1,532,921 |
| Transfers In - Operating | 12,750,573 | 15,337,755 | 13,783,846 |
| Prior Year Encumbrance Carryover [1] | 655,823 | 475,299 | - |
| **TOTAL** | **163,138,708** | **163,123,174** | **176,640,861** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| City Council | 314,512 | 181,264 | 95,220 |
| City Manager | 1,292,603 | 1,425,097 | 1,554,146 |
| Public Affairs and Communications | 596,738 | 650,504 | 718,273 |
| City Attorney | 1,899,978 | 1,991,241 | 1,989,415 |
| Finance | 4,718,580 | 5,157,072 | 3,654,854 |
| Human Resources | 1,562,189 | 1,603,372 | 1,781,305 |
| City Clerk | 1,248,669 | 1,402,381 | 1,446,793 |
| Police | 45,417,964 | 46,468,013 | 48,983,125 |
| Fire | 36,354,942 | 34,633,834 | 37,628,398 |
| Economic Development | 964,667 | 1,072,070 | 812,983 |
| Parks, Recreation & Libraries | 23,066,759 | 26,310,348 | 27,428,050 |
| Public Works | 7,207,102 | 8,034,419 | 8,438,406 |
| Development Services | 8,245,917 | 10,001,714 | 10,293,117 |
| Other Expenditures/Expenses | 13,543,208 | 17,092,185 | 24,694,734 |
| Transfers Out - Operating | 19,192,719 | 10,137,197 | 6,695,589 |
| **TOTAL** | **165,626,546** | **166,160,709** | **176,214,409** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Debt Service | 556,117 | - | - |
| Project Related [2] | 5,273,478 | 7,439,749 | 5,850,000 |
| Transfers In - Loans | 620,752 | - | - |
| Prior Year Project Carryover [2] | 2,072,151 | - | - |
| **TOTAL** | **8,522,498** | **7,439,749** | **5,850,000** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | 1,384 | - | - |
| Project Related [2] | 5,949,489 | 9,402,365 | 6,051,452 |
| Transfers Out - Capital | 825,165 | - | - |
| Transfers Out - Loans | 80,000 | 80,000 | 225,000 |
| **TOTAL** | **6,856,039** | **9,482,365** | **6,276,452** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(821,378)** | **(5,080,151)** | **-** |
| **Total Estimated Beginning Fund Balance** | **21,259,051** | **17,709,699** | **9,649,090** |
| Less Prior Year Encumbrance Carryover [1] | (655,823) | (475,299) | - |
| Less Prior Year Project Carryover [2] | (2,072,151) | (2,505,160) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **18,531,077** | **14,729,240** | **9,649,090** |
| Increase (Decrease) From Operations | (821,378) | (5,080,151) | - |
| **Estimated Ending Fund Balance Before Reserves** | **17,709,699** | **9,649,090** | **9,649,090** |
| Less Encumbrance Carryover Reserve [1] | (475,299) | - | - |
| Less Project Carryover Reserve [2] | (2,505,160) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **14,729,240** | **9,649,090** | **9,649,090** |

[#] End notes are available on the last page of the Fund Summaries section.

# General Fund Revenue Comparison by Source

| 1001 - General | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Property Tax - Secured Taxes Current | 38,321,380 | 39,430,000 | 42,700,000 |
| Property Tax - Unsecured Taxes Current | 819,301 | 657,600 | 926,600 |
| Property Tax - Unsecured Taxes Prior | 5,047 | 8,000 | 5,000 |
| Property Tax - Supplemental | 1,014,193 | 400,000 | 850,000 |
| Property Tax - Public Utility Property | 561,124 | 595,000 | 580,000 |
| Property Tax - In Lieu | 10,695,620 | 10,900,700 | 11,768,000 |
| Property Tax - ABX1 26 AB1484 | 667,431 | 653,000 | 736,590 |
| Property Tax - State Homeowners Tax Relief | 276,399 | 280,000 | 286,650 |
| Property Tax - Special Assessment Current | 15,000 | 15,000 | 15,000 |
| Sales Tax - Sales and Use Tax | 52,699,584 | 50,010,000 | 58,486,500 |
| Sales Tax - Measure B | 19,669,535 | 18,522,600 | 21,127,000 |
| Sales Tax - State Aid Public Safety Services | 1,208,824 | 1,122,950 | 1,327,300 |
| Property Transfer Tax | 1,164,748 | 500,000 | 800,000 |
| Business License Tax | 854,916 | 850,000 | 850,000 |
| Hotel Motel Room Tax | 3,528,221 | 2,265,000 | 2,600,000 |
| Highway Vehicles In Lieu Tax | 110,521 | 65,000 | 75,000 |
| **TOTAL TAXES** | **131,611,844** | **126,274,850** | **143,133,640** |
| Animal Licenses | 111,753 | 90,000 | 125,000 |
| Permit Fees - Building Permits | 2,628,521 | 2,400,000 | 2,700,000 |
| Highway Moving Permits | 29,430 | 27,000 | 25,000 |
| Alarm Permits | 59,003 | 90,000 | 90,000 |
| Fire Occupancy Permits | 184,734 | 180,405 | 180,405 |
| Permit Fees - Hazmat | 289,978 | 259,788 | 259,788 |
| Other Licenses or Permits | 21,946 | 22,000 | 25,000 |
| **TOTAL LICENSES AND PERMITS** | **3,325,365** | **3,069,193** | **3,405,193** |
| Permit Fees - Inspection | 35,338 | 43,000 | 33,000 |
| Permit Fees - Plan Check | 2,142,185 | 2,606,322 | 2,606,322 |
| Permit Fees - Planning | 261,476 | 225,000 | 225,000 |
| Permit Fees - Engineering | 155,337 | 100,000 | 300,000 |
| Permit Fees - General Plan Update | 199,766 | 150,000 | 200,000 |
| Special Police Fees | 103,023 | 181,962 | 181,962 |
| County Jail Booking Fees | 11,080 | 15,000 | 15,000 |
| Special Fire Fees | 137,677 | 164,000 | 200,000 |
| First Responder Fee | - | - | 745,000 |
| False Alarm Charges | 88,329 | 90,000 | 90,000 |
| Internal Service Charges - Rates | 1,210 | - | - |
| Franchise Fees | 2,342,492 | 2,250,000 | 2,450,000 |
| Refuse Container Fees | 1,493 | 3,200 | 3,200 |
| Utility Billing - Collections of Bad Debt | (19,480) | - | - |
| Street Maintenance Charges | 319 | - | - |
| Recreation Program Revenue | 1,676,673 | 2,737,300 | 2,587,305 |
| Parks And Recreation Use Fees | 801,521 | 1,219,485 | 1,140,728 |
| Concession Charges | 25,409 | 39,490 | 37,735 |
| Passport Fees | 253,040 | 449,500 | 449,500 |
| Passport Photo Fees | 55,163 | 90,000 | 90,000 |
| Live Scan Fees | 2,845 | 25,000 | 10,000 |
| Witness Fees | 7,676 | 2,500 | 2,500 |
| Late Fees | 626,916 | 750,000 | - |
| Administrative Fees | 2,307,794 | 1,469,894 | 1,656,229 |
| Uncollectible Accounts | (1,356) | (50,000) | (50,000) |
| **TOTAL CHARGES FOR SERVICE** | **11,215,926** | **12,561,653** | **12,973,481** |
| Federal Grants | 130,425 | 1,890,086 | - |
| State Grants | 139,242 | 258,127 | 239,535 |
| SB 1186 - Disability Access | 37,520 | 10,000 | 10,000 |
| State Mandated Payments | 160,586 | 69,000 | 69,000 |
| **TOTAL GRANTS AND CONTRIBUTIONS** | **467,773** | **2,227,213** | **318,535** |

# General Fund Revenue Comparison by Source

| 1001 - General | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| Interest Revenue | 218,853 | 39,994 | 264,122 |
| Interest on Notes and Loans | 212,962 | 7,130 | 6,173 |
| Amortization of Premiums and Discounts | 2,725 | - | - |
| Rental Revenue | 663,593 | 1,041,742 | 1,132,700 |
| Lease Revenue | - | 121,554 | - |
| **TOTAL USE OF PROPERTY AND MONEY** | **1,098,133** | **1,210,420** | **1,402,995** |
| Parking Violations | - | - | - |
| Other Fines or Penalties | 98,105 | 89,250 | 90,250 |
| **TOTAL FINES AND PENALTIES** | **98,105** | **89,250** | **90,250** |
| Sale of Publications | (3,106) | 100 | 100 |
| Sale of Surplus Property | 4,305 | - | - |
| Sale of Scrap | 54 | - | - |
| Bad Debt Recovery | 29,086 | 18,050 | 18,000 |
| Accident Recovery | 119,041 | 107,650 | 112,200 |
| Donations | 179,087 | 69,310 | 64,650 |
| Returned Check Service Charge | 28,697 | 25,000 | 25,000 |
| Workers Compensation Refund | 631,844 | 382,500 | 382,500 |
| OPEB Contribution | 359 | - | - |
| Revenue from Other Agencies | 509,545 | 535,922 | 388,280 |
| Other Revenue | 416,253 | 739,009 | 542,191 |
| **TOTAL OTHER REVENUE** | **1,915,166** | **1,877,541** | **1,532,921** |
| Transfers In - Operating | 12,750,573 | 15,337,755 | 13,783,846 |
| **TOTAL OPERATING TRANSFERS** | **12,750,573** | **15,337,755** | **13,783,846** |
| Prior Year Encumbrance Carryover [1] | 655,823 | 475,299 | - |
| **TOTAL PRIOR YEAR ENCUMBRANCE CARRYOVER** | **655,823** | **475,299** | **-** |
| **TOTAL ESTIMATED OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | **163,138,708** | **163,123,174** | **176,640,861** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Interest on Notes and Loans | 8,012 | - | - |
| Rental Revenue | 548,104 | - | - |
| Full Cost and Consolidated Billings | 5,254,018 | 5,535,250 | 5,850,000 |
| Federal Grants | - | 102,297 | - |
| State Grants | 19,460 | 956,784 | - |
| Other Grants | - | 745,418 | - |
| Revenue from Other Agencies | - | 100,000 | - |
| Transfers In - Loans | 620,752 | - | - |
| Prior Year Project Carryover [2] | 2,072,151 | - | - |
| **TOTAL ESTIMATED NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | **8,522,498** | **7,439,749** | **5,850,000** |
| | - | - | - |
| **GRAND TOTAL REVENUES, TRANSFERS IN AND CARRYOVER** | **171,661,206** | **170,562,923** | **182,490,861** |

[#] End notes are available on the last page of the Fund Summaries section.

# How Taxes and Other Revenue Are Used in the General Fund

| | Expenses | | Revenue Offsets $34.8 M | | | | | | | | | | | Net Use of Sales, Property and Other Taxes *(expenses minus revenue offsets)* | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Category | Amount | Licenses & permits | Charges for current services | Use of Property and Money | Grants & contributions | Other revenues | Electric franchise fees | Operating transfers in | Municipal services district (CFD #3) | 1/2-cent sales & use tax - public safety | Total revenue offsets | | |
| Discretionary | Police | $ 48,983,125 | 226,000 | 872,194 | 73,459 | 296,985 | 1,206,019 | 2,765,731 | 135,000 | 3,008,174 | 796,380 | $ 9,379,942 | $ 39,603,183 | (7) |
| | Fire | 37,628,398 | 440,193 | 1,853,881 | 56,430 | 3,418 | 72,910 | 2,124,610 | - | 2,310,853 | 530,920 | 7,393,215 | 30,235,183 | |
| | Parks, Recreation & Libraries | 27,428,050 | - | 4,705,345 | 41,133 | 2,492 | 301,978 | 1,548,668 | - | - | - | 6,599,616 | 20,828,434 | |
| | Development Services | 10,293,117 | 2,700,000 | 3,349,460 | 15,436 | 10,935 | 4,503 | - | - | - | - | 6,080,335 | 4,212,782 | |
| | Public Works | 8,438,406 | 35,000 | 116,002 | 1,151,528 | 767 | 21,277 | - | 1,200,000 | - | - | 2,524,574 | 5,913,832 | |
| | Finance | 3,654,855 | 4,000 | 1,012,611 | 5,481 | 332 | 623 | - | - | - | - | 1,023,047 | 2,631,808 | |
| | Human Resources | 1,781,305 | - | 23,010 | 2,671 | 162 | 303 | - | - | - | - | 26,146 | 1,755,159 | |
| | City Attorney | 1,989,415 | - | 25,998 | 2,983 | 181 | 6,339 | - | - | - | - | 35,501 | 1,953,914 | |
| | Economic Development | 812,983 | - | 11,752 | 1,219 | 74 | 138 | - | - | - | - | 13,183 | 799,800 | |
| | City Manager | 1,554,146 | - | 20,075 | 2,331 | 141 | 265 | - | - | - | - | 22,812 | 1,531,334 | |
| | City Clerk | 1,446,793 | - | 568,389 | 2,170 | 131 | 3,346 | - | - | - | - | 574,036 | 872,757 | |
| | Public Affairs & Communications | 718,273 | - | 9,278 | 1,077 | 65 | 122 | - | - | - | - | 10,543 | 707,730 | |
| | City Council | 95,220 | - | 1,230 | 143 | 9 | 16 | - | - | - | - | 1,398 | 93,822 | |
| | Pay down of retirement obligations | 6,145,136 | - | 79,379 | 9,216 | 558 | 1,047 | | - | | | 90,200 | 6,054,936 | |
| | General Fund Contingency | 2,050,000 | - | 26,481 | 3,074 | 186 | 349 | - | - | - | - | 30,090 | 2,019,910 | |
| | **Subtotal Discretionary** | **$ 153,019,222** | $ 3,405,193 | $ 12,675,085 | $ 1,368,352 | $ 316,436 | $ 1,619,236 | $ 6,439,009 | $ 1,335,000 | $ 5,319,027 | $ 1,327,300 | **$ 33,804,638** | **$ 119,214,584** | (6) |
| Non-Discretionary | Annexation Payments | 8,850,000 | - | 114,319 | 13,272 | 804 | 1,507 | - | - | - | - | $ 129,902 | $ 8,720,098 | |
| | Retiree Benefit Payments | 5,393,271 | - | 69,667 | 8,088 | 490 | 919 | - | - | - | - | $ 79,164 | $ 5,314,107 | |
| | Transfer to Golf Operations Funds | 786,918 | - | 10,165 | 1,180 | 71 | 134 | - | 596,025 | - | - | $ 607,576 | $ 179,342 | |
| | Retiree Accrued Leave Balance Payments | 750,000 | - | 9,688 | 1,125 | 68 | 128 | - | - | - | - | $ 11,009 | $ 738,991 | |
| | PERS replacement benefit | 368,000 | - | 4,754 | 552 | 33 | 63 | - | - | - | - | $ 5,402 | $ 362,598 | |
| | County Property Tax Administration Fee | 723,000 | - | 9,339 | 1,084 | 66 | 123 | - | - | - | - | $ 10,612 | $ 712,388 | |
| | Transfer to Parks, Recreation & Libraries Capital Fund | 1,108,800 | - | 14,323 | 1,663 | 101 | 189 | - | - | - | - | $ 16,275 | $ 1,092,525 | |
| | Stormwater | 410,403 | - | 5,301 | 615 | 37 | 70 | - | - | - | - | $ 6,024 | $ 404,379 | |
| | Transfer to Transit Fund | 94,785 | - | - | - | - | - | - | - | 94,785 | - | $ 94,785 | $ - | |
| | Interfund loan interest payment | 4,924 | - | 64 | 7 | 0 | 1 | - | - | - | - | $ 72 | $ 4,852 | |
| | Passport Center Repayment to SIF | 270,000 | - | 3,488 | 405 | 25 | 46 | - | - | - | - | $ 3,963 | $ 266,037 | |
| | Transfer for debt service | 802,584 | - | 10,367 | 1,204 | 73 | 137 | - | - | - | - | $ 11,781 | $ 790,803 | |
| | Transfer to Emergency and Stabilization Reserve Funds | 3,632,502 | - | 46,922 | 5,448 | 330 | 619 | - | - | - | - | $ 53,319 | $ 3,579,183 | |
| | Other Non-Operating | - | - | - | - | - | - | - | - | - | - | $ - | $ 426,452 | (4) |
| | **Subtotal Non-Discretionary** | **$ 23,195,187** | **-** | **298,396** | **34,643** | **2,099** | **3,935** | **-** | **596,025** | **94,785** | **-** | **1,029,883** | **22,591,756** | (5) |
| | **Total Operating Expenses** | **$ 176,214,409** (1) | 3,405,193 | $ 12,973,481 | $ 1,402,995 | $ 318,535 | $ 1,623,171 | $ 6,439,009 | $ 1,931,025 | $ 5,413,812 | $ 1,327,300 | **$ 34,834,521** (2) | **$ 141,806,340** | (3) |

**This chart compares the total General Fund expenditures with the amount that is funded with sales, property and other tax revenue. It shows that of the total $176.2 million (1) in budgeted operating expenses,**

- **$34.8 million are funded by revenue offsets, (2)**
- **$141.8 million are funded by sales, property and other tax revenue, (3)**
- **$426k the amount of General Fund operating revenue that exceeds operating expenses and is available to spend on non-operating expenses. (4)**

**After spending $22.6 million (5) of the sales and property tax revenue on non-discretionary expenses, the City Council has $119.2 (6) million at its discretion. After funding Police and Fire (with $69.8 million (7) of sales, property and other tax revenue) there is $49.4 million remaining for City Council to fund the rest of the City's operations.**



# Fund Summary

| 1010 - General Fund Emergency Reserve | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 300,843 | 287,219 | 179,784 |
| Transfers In - Operating | 698,408 | - | 1,184,081 |
| **TOTAL** | **999,251** | **287,219** | **1,363,865** |
| **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** | **999,251** | **287,219** | **1,363,865** |
| **Total Estimated Beginning Fund Balance** | **14,607,857** | **15,607,108** | **15,894,327** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **14,607,857** | **15,607,108** | **15,894,327** |
| Increase (Decrease) From Operations | 999,251 | 287,219 | 1,363,865 |
| **Estimated Ending Fund Balance Before Reserves** | **15,607,108** | **15,894,327** | **17,258,192** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **15,607,108** | **15,894,327** | **17,258,192** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1011 - General Fund Stabilization Reserve | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 73,799 | 11,191 | 184,606 |
| Transfers In - Operating | 15,896,447 | 7,272,824 | 2,448,421 |
| **TOTAL** | **15,970,246** | **7,284,015** | **2,633,027** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Operating | - | 2,120,061 | - |
| **TOTAL** | **-** | **2,120,061** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **15,970,246** | **5,163,954** | **2,633,027** |
| **Total Estimated Beginning Fund Balance** | **-** | **15,970,246** | **21,134,200** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **-** | **15,970,246** | **21,134,200** |
| Increase (Decrease) From Operations | 15,970,246 | 5,163,954 | 2,633,027 |
| **Estimated Ending Fund Balance Before Reserves** | **15,970,246** | **21,134,200** | **23,767,227** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **15,970,246** | **21,134,200** | **23,767,227** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1020 - General Fund Contributions by Developers | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 18,541 | 22,388 | 6,350 |
| Capital Contributions From Developers and Governmental Activities | 433,540 | 400,000 | 450,000 |
| **TOTAL** | **452,081** | **422,388** | **456,350** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Operating | 774,369 | 825,898 | 596,025 |
| **TOTAL** | **774,369** | **825,898** | **596,025** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Loans | 80,000 | 80,000 | 225,000 |
| Prior Year Project Carryover [2] | - | - | - |
| **TOTAL** | **80,000** | **80,000** | **225,000** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **325,634** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(242,288)** | **2,124** | **85,325** |
| **Total Estimated Beginning Fund Balance** | **480,474** | **238,186** | **240,310** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **480,474** | **238,186** | **240,310** |
| Increase (Decrease) From Operations | (242,288) | 2,124 | 85,325 |
| **Estimated Ending Fund Balance Before Reserves** | **238,186** | **240,310** | **325,635** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **238,186** | **240,310** | **325,635** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1030 - Strategic Improvement | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 1,153,441 | 700,000 | 1,600,000 |
| Use of Property and Money | 268,602 | 267,910 | 241,385 |
| Other Revenue | 14,800 | 1,602,147 | - |
| Transfers In - Operating | - | 269,559 | 270,000 |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **1,436,843** | **2,839,616** | **2,111,385** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Economic Development | - | 50,000 | - |
| Transportation | - | 200,000 | - |
| Other Expenditures/Expenses | 12,950 | 6,557 | 14,321 |
| Transfers Out - Operating | 300,000 | 1,266,373 | 100,000 |
| **TOTAL** | **312,950** | **1,522,930** | **114,321** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Transfers In - Loans | 409,041 | 409,042 | 978,483 |
| Prior Year Project Carryover [2] | 1,439,794 | - | - |
| **TOTAL** | **1,848,835** | **409,042** | **978,483** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 1,556,031 | - | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **1,556,031** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,416,698** | **1,725,728** | **2,975,547** |
| **Total Estimated Beginning Fund Balance** | **10,299,987** | **10,276,891** | **11,166,974** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (1,439,794) | (835,645) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **8,860,193** | **9,441,246** | **11,166,974** |
| Increase (Decrease) From Operations | 1,416,698 | 1,725,728 | 2,975,547 |
| **Estimated Ending Fund Balance Before Reserves** | **10,276,891** | **11,166,974** | **14,142,521** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (835,645) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **9,441,246** | **11,166,974** | **14,142,521** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1040 - Litigation Reserve | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 5,308 | 5,173 | 3,104 |
| **TOTAL** | **5,308** | **5,173** | **3,104** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| City Attorney | - | 250,000 | 250,000 |
| **TOTAL** | **-** | **250,000** | **250,000** |
| **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** | **5,308** | **(244,827)** | **3,104** |
| **Total Estimated Beginning Fund Balance** | **264,369** | **269,677** | **24,850** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **264,369** | **269,677** | **24,850** |
| Increase (Decrease) From Operations | 5,308 | (244,827) | 3,104 |
| **Estimated Ending Fund Balance Before Reserves** | **269,677** | **24,850** | **27,954** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **269,677** | **24,850** | **27,954** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1130 - Stormwater | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | (36) | 3,605 | - |
| Other Revenue | 4,977 | 5,077 | 5,178 |
| Transfers In - Operating | 111,442 | 114,697 | 117,531 |
| Prior Year Encumbrance Carryover [1] | 52,688 | 37,485 | - |
| **TOTAL** | **169,070** | **160,864** | **122,709** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Stormwater | 16,676 | 202,513 | 173,427 |
| Trash Amendments | - | 30,000 | 25,000 |
| Other Expenditures/Expenses | 40,749 | 36,935 | 36,732 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **57,425** | **269,448** | **235,159** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 393,962 | - |
| Prior Year Project Carryover [2] | (12,000) | - | - |
| **TOTAL** | **(12,000)** | **393,962** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 99,501 | 393,962 | - |
| Transfers Out - Capital | 17,653 | - | - |
| **TOTAL** | **117,154** | **393,962** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(17,509)** | **(108,584)** | **(112,449)** |
| **Total Estimated Beginning Fund Balance** | **245,214** | **187,017** | **112,449** |
| Less Prior Year Encumbrance Carryover [1] | (52,688) | (37,485) | - |
| Less Prior Year Project Carryover [2] | 12,000 | 71,501 | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **204,526** | **221,033** | **112,449** |
| Increase (Decrease) From Operations | (17,509) | (108,584) | (112,449) |
| **Estimated Ending Fund Balance Before Reserves** | **187,017** | **112,449** | **-** |
| Less Encumbrance Carryover Reserve [1] | (37,485) | - | - |
| Less Project Carryover Reserve [2] | 71,501 | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **221,033** | **112,449** | **-** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1200 - Parks & Recreation Donation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 10,105 | 9,409 | 6,256 |
| Other Revenue | 52,582 | - | - |
| **TOTAL** | **62,686** | **9,409** | **6,256** |
| **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** | **62,686** | **9,409** | **6,256** |
| **Total Estimated Beginning Fund Balance** | **479,998** | **542,684** | **552,093** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **479,998** | **542,684** | **552,093** |
| Increase (Decrease) From Operations | 62,686 | 9,409 | 6,256 |
| **Estimated Ending Fund Balance Before Reserves** | **542,684** | **552,093** | **558,349** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **542,684** | **552,093** | **558,349** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1201 - Roseville Youth Sports Coalition | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 62,820 | 42,660 | 42,650 |
| Use of Property and Money | 5,365 | 4,490 | 3,576 |
| **TOTAL** | **68,186** | **47,150** | **46,226** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | - | 66,000 | 66,000 |
| Other Expenditures/Expenses | - | - | - |
| **TOTAL** | **-** | **66,000** | **66,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 14,642 | - | - |
| **TOTAL** | **14,642** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 9,384 | - | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **9,384** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **73,444** | **(18,850)** | **(19,774)** |
| **Total Estimated Beginning Fund Balance** | **234,486** | **293,288** | **274,270** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (14,642) | (168) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **219,844** | **293,120** | **274,270** |
| Increase (Decrease) From Operations | 73,444 | (18,850) | (19,774) |
| **Estimated Ending Fund Balance Before Reserves** | **293,288** | **274,270** | **254,496** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (168) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **293,120** | **274,270** | **254,496** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 1202 - Harrigan Trust Adult Literacy | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 4,817 | 4,704 | 2,819 |
| **TOTAL** | **4,817** | **4,704** | **2,819** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | - | 24,400 | 20,000 |
| **TOTAL** | **-** | **24,400** | **20,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **4,817** | **(19,696)** | **(17,181)** |
| **Total Estimated Beginning Fund Balance** | **240,028** | **244,845** | **225,149** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **240,028** | **244,845** | **225,149** |
| Increase (Decrease) From Operations | 4,817 | (19,696) | (17,181) |
| **Estimated Ending Fund Balance Before Reserves** | **244,845** | **225,149** | **207,968** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **244,845** | **225,149** | **207,968** |

[#] End notes are available on the last page of the Fund Summaries section.

# Electric Funds Overview



## Electric Funds Overview

Roseville Electric Utility is a community-owned utility that provides reliable electricity to Roseville residents and businesses. The enterprise funds associated with the utility are the Electric Fund and the Electric Rate Stabilization Fund.

### Revenue

The primary source of operating revenue in the electric funds is retail electricity sales to residential and business customers. Capital revenues include Contribution in Aid of Construction and the Electric Backbone Mitigation Fee which recover the costs of designing and installing new electric infrastructure. Other revenue sources include interest earnings and proceeds from the sale of 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 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 the result of bonds issued to build the Roseville Energy Park (REP) and portions of the distribution system. Opportunities to lower costs by refunding or refinancing debt are monitored, and acted on when advantageous for the utility.

# Fund Summary

| 6001 - Electric | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Licenses and Permits | 48,377 | - | - |
| Charges for Services | 157,647,603 | 152,626,640 | 157,044,262 |
| Grants and Contributions | 22,172 | - | - |
| Use of Property and Money | 2,228,499 | 2,503,995 | 1,387,098 |
| Capital Contributions From Developers and Governmental Activities | 165,821 | 200,000 | 200,000 |
| Capital Contributions - Connection/Impact Fees | 1,380,941 | 650,000 | 1,000,000 |
| Contribution In Aid of Construction | 9,386,648 | 8,000,000 | 6,300,000 |
| Other Revenue | 4,950,210 | 1,040,250 | 452,100 |
| Transfers In - Operating | - | - | - |
| Prior Year Encumbrance Carryover [1] | 2,049,577 | 144,540 | - |
| **TOTAL** | **177,879,847** | **165,165,425** | **166,383,460** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Electric UBS - Admin | 469,143 | 580,612 | 531,729 |
| Electric UBS - Field | 696,946 | 366,468 | 338,783 |
| Electric UBS - Billing | 1,264,352 | 1,304,480 | 1,029,469 |
| Electric UBS - Cust Serv | 460,653 | 836,666 | 845,759 |
| Traffic Signal Operations | 1,860,818 | 1,959,365 | 1,855,723 |
| Traffic Signal Maintenance/Upgrades | 171,450 | 307,500 | 310,500 |
| Traffic Signal Vehicle Replacement | 105,359 | - | - |
| Traffic Signal Rehabilitation | 187,185 | 280,500 | 280,500 |
| Electric Administration | 19,446,404 | 5,042,482 | 4,021,763 |
| Electric Communications and Government Relations | - | 1,620,184 | 2,196,734 |
| Electric Technology Systems | - | 3,138,252 | 3,107,959 |
| Electric Risk and Compliance | - | 1,120,726 | 1,123,695 |
| Electric Finance | - | 1,388,411 | 1,416,785 |
| Electric Engineering | 2,581,587 | 2,783,570 | 2,613,688 |
| Electric Construction and Maintenance | 13,866,884 | 14,470,084 | 14,022,778 |
| Electric Streetlights | - | - | - |
| Power Plant | 10,216,260 | 14,458,479 | 16,632,649 |
| Power Supply | 63,161,519 | 62,652,312 | 64,784,843 |
| Retail Services/Public Benefits | 5,691,779 | 6,720,688 | 7,308,202 |
| Distribution Upgrades | 121,384 | 851,680 | - |
| Electric CARB | 501,636 | - | - |
| Electric UEC | 479,275 | 568,081 | 544,809 |
| Electric EAM Support and Maintenance | - | 328,003 | 425,302 |
| Other Expenditures/Expenses | 3,072,865 | 3,872,954 | 4,253,424 |
| Transfers Out - Operating | 6,703,824 | 6,548,407 | 6,871,408 |
| **TOTAL** | **131,059,325** | **131,199,904** | **134,516,505** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 22,177,598 | - | - |
| **TOTAL** | **22,177,598** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | 58,119,815 | 14,817,646 | 14,183,873 |
| Project Related [2] | 17,238,907 | 25,868,754 | 18,713,866 |
| Transfers Out - Capital | 334,158 | - | - |
| **TOTAL** | **75,692,881** | **40,686,400** | **32,897,739** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(6,694,761)** | **(6,720,879)** | **(1,030,784)** |
| **Total Estimated Beginning Fund Balance** | **146,564,450** | **115,642,514** | **81,116,494** |
| Less Prior Year Encumbrance Carryover [1] | (2,049,577) | (144,540) | - |
| Less Prior Year Project Carryover [2] | (22,177,598) | (27,660,601) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **122,337,275** | **87,837,373** | **81,116,494** |
| Increase (Decrease) From Operations | (6,694,761) | (6,720,879) | (1,030,784) |
| **Estimated Ending Fund Balance Before Reserves** | **115,642,514** | **81,116,494** | **80,085,711** |
| Less Encumbrance Carryover Reserve [1] | (144,540) | - | - |
| Less Project Carryover Reserve [2] | (27,660,601) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **87,837,373** | **81,116,494** | **80,085,711** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6010 - Electric Rate Stabilization | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 1,323,448 | 1,305,903 | 773,379 |
| Transfers In - Operating | - | - | - |
| **TOTAL** | **1,323,448** | **1,305,903** | **773,379** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 67,012 | 14,643 | 79,253 |
| **TOTAL** | **67,012** | **14,643** | **79,253** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,256,436** | **1,291,260** | **694,126** |
| **Total Estimated Beginning Fund Balance** | **65,889,078** | **67,145,515** | **68,436,775** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **65,889,078** | **67,145,515** | **68,436,775** |
| Increase (Decrease) From Operations | 1,256,436 | 1,291,260 | 694,126 |
| **Estimated Ending Fund Balance Before Reserves** | **67,145,515** | **68,436,775** | **69,130,901** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **67,145,515** | **68,436,775** | **69,130,901** |

[#] 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 the majority of each utility's total financial resources. Their primary source of revenue is the rates paid by customers. Per Proposition 218, EU's rates cannot exceed the cost of providing services.

Each 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 which typically include 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 is obligated to meet debt service coverage related to long-term debt as part of a rate covenant made to bondholders. The rate covenants outlined in the Certificates of Participation (COPs) issued in 2007 and refunded in 2015 for water capital improvement projects 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 certain 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 120 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).

## Waste Services Funds

Waste Services collects, recycles, and disposes of refuse for residential and commercial customers, and oversees the maintenance of the closed Roseville Sanitary Landfill.

The rate-based Waste Services Operations Fund provides for these operational costs as well as regulatory compliance and the implementation of programs aimed at increasing diversion from the waste stream. In addition, the budget includes a set-aside for the rehabilitation and replacement of existing cans and bins. Other waste services funds are:

- Waste Services Rate Stabilization Fund
- Waste Services Capital Purchase Fund
- Waste Services Rehabilitation Fund



# Fund Summary

| 6101 - Water Operations | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Licenses and Permits | 18,891 | 10,000 | 10,000 |
| Charges for Services | 34,624,336 | 33,697,691 | 36,337,084 |
| Grants and Contributions | 22,549 | - | - |
| Use of Property and Money | 708,563 | 580,832 | 520,603 |
| Fines and Penalties | 2,271 | - | - |
| Capital Contributions From Developers and Governmental Activities | 639,781 | 418,307 | 420,000 |
| Other Revenue | 152,490 | 181,334 | 181,283 |
| Transfers In - Operating | 1,173,748 | - | 250,000 |
| Prior Year Encumbrance Carryover [1] | 981,729 | 493,716 | - |
| **TOTAL** | **38,324,358** | **35,381,880** | **37,718,970** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Water UBS - Admin | 165,434 | 205,362 | 301,279 |
| Water UBS - Field | 334,863 | 300,709 | 398,025 |
| Water UBS - Billing | 434,606 | 454,569 | 408,617 |
| Water UBS - Cust Serv | 159,966 | 246,671 | 318,637 |
| Water Administration | 3,293,736 | 2,476,352 | 1,970,465 |
| Water Legislative and Regulatory Services | - | 707,272 | 736,626 |
| Water Engineering and Hydrogeology Services | - | 725,856 | 1,021,266 |
| Water Customer Service | - | 731,236 | 939,203 |
| Water Distribution | 6,096,152 | 8,062,761 | 7,970,795 |
| Cross Connection Control Program | - | - | 75,473 |
| Water Treatment/Storage Plant | 4,888,526 | 5,766,632 | 6,748,118 |
| Water Efficiency | 1,578,892 | 2,067,018 | 1,926,537 |
| Water New Meter Purchase | 267,045 | 300,000 | 309,392 |
| Water Outreach | 118,846 | 247,969 | 198,120 |
| Water UEC | 161,394 | 191,323 | 183,496 |
| Water EU Admin | 554,855 | 870,863 | 964,745 |
| Water EU Outreach | 54,331 | 136,009 | 79,080 |
| Water EU Tech Serv | 891,681 | 1,198,891 | 1,005,902 |
| Water EAM Support and Maintenance | - | 110,621 | 141,938 |
| Other Expenditures/Expenses | 1,550,378 | 1,942,573 | 2,590,993 |
| Transfers Out - Operating | 5,878,853 | 6,033,853 | 6,283,764 |
| **TOTAL** | **26,429,557** | **32,776,540** | **34,572,474** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 6,187,465 | - | - |
| **TOTAL** | **6,187,465** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 855,608 | 1,200,000 | 994,000 |
| Transfers Out - Capital | - | - | - |
| Transfers Out - Loans | 385,000 | 385,000 | 385,000 |
| **TOTAL** | **1,240,608** | **1,585,000** | **1,379,000** |
| **Other Sources/(Uses) [3]** | **-** | **(13,600,000)** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **16,841,658** | **(12,579,660)** | **1,767,496** |
| **Total Estimated Beginning Fund Balance** | **35,131,491** | **44,803,955** | **22,921,467** |
| Less Prior Year Encumbrance Carryover [1] | (981,729) | (493,716) | - |
| Less Prior Year Project Carryover [2] | (6,187,465) | (8,809,113) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **27,962,297** | **35,501,126** | **22,921,467** |
| Increase (Decrease) From Operations | 16,841,658 | (12,579,660) | 1,767,496 |
| **Estimated Ending Fund Balance Before Reserves** | **44,803,955** | **22,921,467** | **24,688,963** |
| Less Encumbrance Carryover Reserve [1] | (493,716) | - | - |
| Less Project Carryover Reserve [2] | (8,809,113) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **35,501,126** | **22,921,467** | **24,688,963** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6110 - Water Rate Stabilization | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 185,951 | 181,218 | 111,451 |
| Transfers In - Operating | 250,000 | 250,000 | - |
| **TOTAL** | **435,951** | **431,218** | **111,451** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 8,928 | 2,027 | 11,558 |
| Transfers Out - Operating | - | - | 250,000 |
| **TOTAL** | **8,928** | **2,027** | **261,558** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **3,600,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **427,023** | **4,029,191** | **(150,107)** |
| **Total Estimated Beginning Fund Balance** | **9,123,281** | **9,550,304** | **13,579,495** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **9,123,281** | **9,550,304** | **13,579,495** |
| Increase (Decrease) From Operations | 427,023 | 4,029,191 | (150,107) |
| **Estimated Ending Fund Balance Before Reserves** | **9,550,304** | **13,579,495** | **13,429,388** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **9,550,304** | **13,579,495** | **13,429,388** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6120 - Water Construction | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 1,260,429 | 1,196,398 | 760,408 |
| Capital Contributions From Developers and Governmental Activities | 8,395 | - | - |
| Capital Contributions - Connection/Impact Fees | 10,409,888 | 13,154,000 | 14,373,000 |
| Other Revenue | 814,293 | - | - |
| Transfers In - Operating | 58,350 | 58,350 | 58,350 |
| **TOTAL** | **12,551,355** | **14,408,748** | **15,191,758** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 59,750 | 39,118 | 52,784 |
| **TOTAL** | **59,750** | **39,118** | **52,784** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | - | - |
| Transfers In - Capital | - | - | - |
| Transfers In - Loans | 646,390 | 652,770 | 659,310 |
| Prior Year Project Carryover [2] | 16,243,562 | - | - |
| **TOTAL** | **16,889,952** | **652,770** | **659,310** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | 4,123,368 | 4,129,530 | 4,120,998 |
| Project Related [2] | 1,569,981 | 16,079,191 | 2,650,000 |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **5,693,349** | **20,208,721** | **6,770,998** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **23,688,208** | **(5,186,321)** | **9,027,286** |
| **Total Estimated Beginning Fund Balance** | **50,451,934** | **57,896,580** | **16,007,953** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (16,243,562) | (36,702,306) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **34,208,372** | **21,194,274** | **16,007,953** |
| Increase (Decrease) From Operations | 23,688,208 | (5,186,321) | 9,027,286 |
| **Estimated Ending Fund Balance Before Reserves** | **57,896,580** | **16,007,953** | **25,035,239** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (36,702,306) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **21,194,274** | **16,007,953** | **25,035,239** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6130 - Water Rehabilitation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 340,269 | 311,183 | 221,444 |
| Transfers In - Operating | 4,456,451 | 4,612,471 | 5,112,471 |
| Prior Year Encumbrance Carryover [1] | 202,247 | - | - |
| **TOTAL** | **4,998,967** | **4,923,654** | **5,333,915** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Water EU Tech Services Replacement | - | - | - |
| Water Meter Replacement | 194,712 | 150,000 | 350,000 |
| Water Rehab | 250 | 75,655 | 75,000 |
| Water Technology Replacement | 43,321 | 60,000 | 60,000 |
| Water Emergency Distribution System Repair | - | 350,000 | 500,000 |
| Water Distribution Main Rehab | 96,068 | - | - |
| Water Transmission Mains Evaluation | 101,373 | 441,072 | 400,000 |
| Other Expenditures/Expenses | 68,997 | 24,387 | 33,730 |
| **TOTAL** | **504,721** | **1,101,114** | **1,418,730** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 7,617,026 | - | - |
| **TOTAL** | **7,617,026** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 921,543 | 9,809,157 | 2,074,089 |
| Transfers Out - Capital | 304,868 | - | - |
| Transfers Out - Loans | 261,390 | 267,770 | 274,310 |
| **TOTAL** | **1,487,801** | **10,076,927** | **2,348,399** |
| **Other Sources/(Uses) [3]** | **-** | **10,000,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **10,623,471** | **3,745,613** | **1,566,786** |
| **Total Estimated Beginning Fund Balance** | **15,297,433** | **18,101,631** | **11,132,598** |
| Less Prior Year Encumbrance Carryover [1] | (202,247) | - | - |
| Less Prior Year Project Carryover [2] | (7,617,026) | (10,714,646) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **7,478,160** | **7,386,985** | **11,132,598** |
| Increase (Decrease) From Operations | 10,623,471 | 3,745,613 | 1,566,786 |
| **Estimated Ending Fund Balance Before Reserves** | **18,101,631** | **11,132,598** | **12,699,384** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (10,714,646) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **7,386,985** | **11,132,598** | **12,699,384** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6140 - Water Meter Retrofit | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 24,006 | 22,919 | 15,198 |
| Capital Contributions From Developers and Governmental Activities | 7,964 | - | - |
| Capital Contributions - Connection/Impact Fees | 89,551 | - | - |
| Other Revenue | - | - | - |
| **TOTAL** | **121,520** | **22,919** | **15,198** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Water Meter Retrofit | - | 240,000 | 240,000 |
| Other Expenditures/Expenses | 1,610 | 256 | 557 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **1,610** | **240,256** | **240,557** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 100,000 | - | - |
| **TOTAL** | **100,000** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | 150,000 | - |
| **TOTAL** | **-** | **150,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **219,910** | **(367,337)** | **(225,359)** |
| **Total Estimated Beginning Fund Balance** | **1,168,803** | **1,288,713** | **821,376** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (100,000) | (100,000) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,068,803** | **1,188,713** | **821,376** |
| Increase (Decrease) From Operations | 219,910 | (367,337) | (225,359) |
| **Estimated Ending Fund Balance Before Reserves** | **1,288,713** | **821,376** | **596,017** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (100,000) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,188,713** | **821,376** | **596,017** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6201 - Wastewater Operations | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Licenses and Permits | 1,984 | - | 500 |
| Charges for Services | 41,872,311 | 41,289,879 | 45,934,084 |
| Grants and Contributions | 1,839 | - | - |
| Use of Property and Money | 469,166 | 515,051 | 321,395 |
| Fines and Penalties | 240 | - | - |
| Capital Contributions From Developers and Governmental Activities | 80,436 | 40,000 | 55,000 |
| Other Revenue | 190,946 | 83 | 107,134 |
| Transfers In - Operating | - | - | 2,250,000 |
| Prior Year Encumbrance Carryover [1] | 789,709 | 296,613 | - |
| **TOTAL** | **43,406,631** | **42,141,626** | **48,668,113** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Wastewater UBS - Admin | 158,938 | 183,528 | 296,633 |
| Wastewater UBS - Field | 337,914 | 223,330 | 154,637 |
| Wastewater UBS - Billing | 422,823 | 423,550 | 385,828 |
| Wastewater UBS - Cust Serv | 159,041 | 218,633 | 289,236 |
| Water Administration | - | - | - |
| Wastewater Administration | 1,651,757 | 2,144,180 | 2,503,281 |
| Industrial Treatment | 84,218 | 148,398 | 134,005 |
| Environmental Treatment Lab | 482,236 | 761,975 | 791,586 |
| Dry Creek WWTP | 7,356,157 | 9,477,445 | 9,757,539 |
| Pleasant Grove WWTP | 7,058,002 | 9,280,520 | 9,519,631 |
| Wastewater Collection | 5,179,151 | 6,369,547 | 6,711,287 |
| Wastewater Maintenance | 1,442,774 | 1,328,299 | 1,515,664 |
| Recycled Water | 307,485 | 282,167 | 436,811 |
| Wastewater Outreach | 23,924 | 253,035 | 200,850 |
| Wastewater UEC | 160,354 | 191,260 | 183,487 |
| Wastewater EU Admin | 590,891 | 854,199 | 1,002,370 |
| Wastewater EU Outreach | 54,347 | 121,533 | 79,050 |
| Wastewater EU Tech Serv | 902,543 | 1,083,930 | 1,006,800 |
| Wastewater EAM Support and Maintenance | - | 109,056 | 141,912 |
| Other Expenditures/Expenses | 1,406,943 | 1,926,631 | 2,738,928 |
| Transfers Out - Operating | 11,321,884 | 10,446,545 | 9,196,546 |
| **TOTAL** | **39,101,383** | **45,827,761** | **47,046,082** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 2,008,752 | - | - |
| **TOTAL** | **2,008,752** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | 1,900 | - | - |
| Project Related [2] | 4,837,101 | - | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **4,839,001** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **(11,200,000)** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,474,999** | **(14,886,135)** | **1,622,031** |
| **Total Estimated Beginning Fund Balance** | **28,298,310** | **26,974,848** | **11,625,451** |
| Less Prior Year Encumbrance Carryover [1] | (789,709) | (296,613) | - |
| Less Prior Year Project Carryover [2] | (2,008,752) | (166,650) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **25,499,849** | **26,511,585** | **11,625,451** |
| Increase (Decrease) From Operations | 1,474,999 | (14,886,135) | 1,622,031 |
| **Estimated Ending Fund Balance Before Reserves** | **26,974,848** | **11,625,451** | **13,247,482** |
| Less Encumbrance Carryover Reserve [1] | (296,613) | - | - |
| Less Project Carryover Reserve [2] | (166,650) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **26,511,585** | **11,625,451** | **13,247,482** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6210 - Wastewater Rate Stabilization | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 152,546 | 139,200 | 103,079 |
| Transfers In - Operating | 1,250,000 | 1,250,000 | - |
| **TOTAL** | **1,402,546** | **1,389,200** | **103,079** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 4,823 | 1,538 | 11,215 |
| Transfers Out - Operating | - | - | 2,250,000 |
| **TOTAL** | **4,823** | **1,538** | **2,261,215** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **9,500,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,397,723** | **10,887,662** | **(2,158,136)** |
| **Total Estimated Beginning Fund Balance** | **6,917,127** | **8,314,850** | **19,202,512** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **6,917,127** | **8,314,850** | **19,202,512** |
| Increase (Decrease) From Operations | 1,397,723 | 10,887,662 | (2,158,136) |
| **Estimated Ending Fund Balance Before Reserves** | **8,314,850** | **19,202,512** | **17,044,376** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **8,314,850** | **19,202,512** | **17,044,376** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6220 - Wastewater Construction | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 32,812 | 43,384 | - |
| Capital Contributions - Connection/Impact Fees | 12,137,511 | 12,645,000 | 15,566,000 |
| Other Revenue | - | - | - |
| **TOTAL** | **12,170,323** | **12,688,384** | **15,566,000** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 5,328 | 427 | 14,882,359 |
| **TOTAL** | **5,328** | **427** | **14,882,359** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **(12,137,511)** | **(5,353,386)** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **27,484** | **7,334,571** | **683,641** |
| **Total Estimated Beginning Fund Balance** | **2,826,426** | **2,853,910** | **10,188,481** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **2,826,426** | **2,853,910** | **10,188,481** |
| Increase (Decrease) From Operations | 27,484 | 7,334,571 | 683,641 |
| **Estimated Ending Fund Balance Before Reserves** | **2,853,910** | **10,188,481** | **10,872,122** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **2,853,910** | **10,188,481** | **10,872,122** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6230 - Wastewater Rehabilitation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | - | - | - |
| Grants and Contributions | 338,803 | - | - |
| Use of Property and Money | 547,968 | 505,388 | 377,152 |
| Capital Contributions - Connection/Impact Fees | 532,724 | - | - |
| Transfers In - Operating | 8,386,003 | 8,471,114 | 5,471,124 |
| Prior Year Encumbrance Carryover [1] | 319,039 | - | - |
| **TOTAL** | **10,124,537** | **8,976,502** | **5,848,276** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Recycled Water Exp Feasibility | 273,723 | - | - |
| Wastewater Upgrade Sewer Line | 90,573 | 150,000 | 150,000 |
| Wastewater Clean Out Installation | - | 125,000 | 125,000 |
| Wastewater Sewer Service Upgrade | 41,948 | 100,000 | 100,000 |
| Wastewater Rehab Emergency Collect | 55,398 | 500,000 | 500,000 |
| Wastewater Technology Replacement | 29,955 | 60,914 | 60,000 |
| Other Expenditures/Expenses | 82,526 | 8,722 | 52,941 |
| Transfers Out - Operating | - | 3,000,000 | - |
| **TOTAL** | **574,123** | **3,944,636** | **987,941** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 74,970 | (637,245) |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 6,047,299 | - | - |
| **TOTAL** | **6,047,299** | **74,970** | **(637,245)** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 3,977,486 | 4,535,889 | 903,025 |
| Transfers Out - Capital | 296,422 | - | - |
| **TOTAL** | **4,273,908** | **4,535,889** | **903,025** |
| **Other Sources/(Uses) [3]** | **-** | **(6,876,614)** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **11,323,805** | **(6,305,667)** | **3,320,065** |
| **Total Estimated Beginning Fund Balance** | **23,853,742** | **28,811,209** | **17,207,543** |
| Less Prior Year Encumbrance Carryover [1] | (319,039) | - | - |
| Less Prior Year Project Carryover [2] | (6,047,299) | (5,297,999) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **17,487,404** | **23,513,210** | **17,207,543** |
| Increase (Decrease) From Operations | 11,323,805 | (6,305,667) | 3,320,065 |
| **Estimated Ending Fund Balance Before Reserves** | **28,811,209** | **17,207,543** | **20,527,608** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (5,297,999) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **23,513,210** | **17,207,543** | **20,527,608** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6231 - Wastewater Regional Rehabilitation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Operating | - | 3,000,000 | 3,000,000 |
| **TOTAL** | **-** | **3,000,000** | **3,000,000** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | 1,140,000 | 6,547,000 |
| **TOTAL** | **-** | **1,140,000** | **6,547,000** |
| **Other Sources/(Uses) [3]** | **-** | **1,700,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **-** | **3,560,000** | **(3,547,000)** |
| **Total Estimated Beginning Fund Balance** | **-** | **-** | **3,560,000** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **-** | **-** | **3,560,000** |
| Increase (Decrease) From Operations | - | 3,560,000 | (3,547,000) |
| **Estimated Ending Fund Balance Before Reserves** | **-** | **3,560,000** | **13,000** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **-** | **3,560,000** | **13,000** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6301 - Waste Services Operations | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 26,807,955 | 27,001,080 | 30,393,944 |
| Grants and Contributions | 38,097 | - | - |
| Use of Property and Money | 459,017 | 411,050 | 306,991 |
| Other Revenue | 50,681 | 3,333 | 2,033 |
| Transfers In - Operating | - | 500,000 | 3,500,000 |
| Prior Year Encumbrance Carryover [1] | 340,984 | 347,685 | - |
| **TOTAL** | **27,696,735** | **28,263,148** | **34,202,968** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Waste Services UBS - Admin | 162,777 | 175,391 | 254,638 |
| Waste Services UBS - Field | 6,619 | 754 | - |
| Waste Services UBS - Billing | 419,738 | 416,553 | 377,722 |
| Waste Services UBS - Customer Service | 159,131 | 207,622 | 272,621 |
| Wastewater UBS - Field | - | - | 16,175 |
| Street Sweeping | 1,211,256 | 1,338,475 | 1,680,521 |
| Waste Services Administration | 1,361,148 | 1,767,361 | 2,385,791 |
| Waste Services Pickup - Residential | 3,337,801 | 3,990,504 | 4,316,387 |
| Waste Services Pickup - Commercial | 3,531,410 | 4,146,412 | 4,296,668 |
| Waste Services Maintenance | 661,612 | 803,431 | 1,057,621 |
| Disposal | 7,341,571 | 9,433,456 | 9,800,000 |
| Recycling | 550,601 | 660,666 | 828,198 |
| Green Waste Program | 1,795,923 | 2,074,499 | 3,271,259 |
| Organic Waste Program | 453,083 | 539,395 | 623,598 |
| Waste Services Outreach | 113,883 | 163,883 | 164,320 |
| Waste Services Annual Rehab | - | - | - |
| Waste Services UEC | 155,738 | 185,484 | 177,712 |
| Waste Services EU Admin | 587,503 | 852,750 | 998,404 |
| Waste Services EU Outreach | 100,055 | 103,003 | 79,050 |
| Waste Services EU Tech Serv | 210,988 | 241,613 | 221,868 |
| Waste Services EAM Support and Maintenance | - | 108,788 | 141,452 |
| Other Expenditures/Expenses | 842,668 | 1,358,215 | 1,911,615 |
| Transfers Out - Operating | 1,127,861 | 1,161,453 | 1,061,453 |
| **TOTAL** | **24,131,367** | **29,729,708** | **33,937,074** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 7,999,191 | - | - |
| **TOTAL** | **7,999,191** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 14,291 | 1,000,000 | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **14,291** | **1,000,000** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **(7,500,000)** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **11,550,267** | **(9,966,560)** | **265,894** |
| **Total Estimated Beginning Fund Balance** | **22,411,490** | **25,621,582** | **6,522,438** |
| Less Prior Year Encumbrance Carryover [1] | (340,984) | (347,685) | - |
| Less Prior Year Project Carryover [2] | (7,999,191) | (8,784,900) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **14,071,315** | **16,488,997** | **6,522,438** |
| Increase (Decrease) From Operations | 11,550,267 | (9,966,560) | 265,894 |
| **Estimated Ending Fund Balance Before Reserves** | **25,621,582** | **6,522,438** | **6,788,332** |
| Less Encumbrance Carryover Reserve [1] | (347,685) | - | - |
| Less Project Carryover Reserve [2] | (8,784,900) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **16,488,997** | **6,522,438** | **6,788,332** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6310 - Waste Services Rate Stabilization | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 43,407 | 41,883 | 20,745 |
| Transfers In - Operating | 103,000 | 100,000 | - |
| **TOTAL** | **146,407** | **141,883** | **20,745** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Operating | - | 1,000,000 | 3,500,000 |
| **TOTAL** | **-** | **1,000,000** | **3,500,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **5,500,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **146,407** | **4,641,883** | **(3,479,255)** |
| **Total Estimated Beginning Fund Balance** | **2,104,490** | **2,250,897** | **6,892,780** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **2,104,490** | **2,250,897** | **6,892,780** |
| Increase (Decrease) From Operations | 146,407 | 4,641,883 | (3,479,255) |
| **Estimated Ending Fund Balance Before Reserves** | **2,250,897** | **6,892,780** | **3,413,525** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **2,250,897** | **6,892,780** | **3,413,525** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6320 - Waste Services Capital Purchases | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 1,000 | - | - |
| Use of Property and Money | 85,511 | 80,054 | 55,270 |
| Capital Contributions - Connection/Impact Fees | 646,565 | 669,500 | 789,000 |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **733,076** | **749,554** | **844,270** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Waste Services Maintenance | - | - | - |
| Waste Services Capital Purchases | 92,495 | 619,750 | 225,000 |
| Other Expenditures/Expenses | 4,505 | 4,730 | 10,460 |
| **TOTAL** | **97,000** | **624,480** | **235,460** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **636,076** | **125,074** | **608,810** |
| **Total Estimated Beginning Fund Balance** | **4,050,324** | **4,686,400** | **4,811,474** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **4,050,324** | **4,686,400** | **4,811,474** |
| Increase (Decrease) From Operations | 636,076 | 125,074 | 608,810 |
| **Estimated Ending Fund Balance Before Reserves** | **4,686,400** | **4,811,474** | **5,420,284** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **4,686,400** | **4,811,474** | **5,420,284** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6330 - Waste Services Rehabilitation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 47,892 | 51,587 | 27,138 |
| Transfers In - Operating | 365,712 | 1,116,122 | 616,157 |
| Prior Year Encumbrance Carryover [1] | 12,384 | - | - |
| **TOTAL** | **425,988** | **1,167,709** | **643,295** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Waste Services Annual Rehab | 562,796 | 2,416,677 | 2,212,500 |
| Waste Services Technology Replacement | 28,299 | 30,000 | 30,000 |
| Other Expenditures/Expenses | 12,803 | 5,858 | 12,171 |
| **TOTAL** | **603,899** | **2,452,535** | **2,254,671** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 53,513 | - | - |
| **TOTAL** | **53,513** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 67,072 | 147,591 | 68,827 |
| Transfers Out - Capital | 193,428 | - | - |
| **TOTAL** | **260,500** | **147,591** | **68,827** |
| **Other Sources/(Uses) [3]** | **-** | **2,000,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(384,897)** | **567,583** | **(1,680,203)** |
| **Total Estimated Beginning Fund Balance** | **2,559,635** | **2,108,841** | **1,852,683** |
| Less Prior Year Encumbrance Carryover [1] | (12,384) | - | - |
| Less Prior Year Project Carryover [2] | (53,513) | (823,741) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **2,493,738** | **1,285,100** | **1,852,683** |
| Increase (Decrease) From Operations | (384,897) | 567,583 | (1,680,203) |
| **Estimated Ending Fund Balance Before Reserves** | **2,108,841** | **1,852,683** | **172,480** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (823,741) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,285,100** | **1,852,683** | **172,480** |

[#] 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 include:

- **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 for the Transportation Funds. Two key revenue sources allocated to the City's Transportation Funds each year are derived from the TDA. These are revenues from the State Transit Assistance (STA) and Local Transportation Funds (LTF) accounts. The LTF allocation to the City of Roseville is derived from a quarter-cent general sales tax collected in Placer County and distributed based upon the City's population. 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 upon population and transit fare revenues. Two transit revenues are derived from Senate Bill 1 (SB 1). One of the SB 1 sources augments the STA allocation, and like STA is derived from fuel excise taxes. A program called State of Good Repair (SGR) was also created by SB 1 and is funded by State Transportation Improvement fees on vehicle registrations. Passenger fares, federal, state and local grants, and bus advertising are other sources of revenue. FY2021-22 transit revenues also include $1,844,613 in Federal Transit Administration Coronavirus Aid, Relief, and Economic Stability (CARES) Act and Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) stimulus funds intended to offset increased expenses and decreased local revenues associated with the COVID-19 pandemic.

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) and federal grant revenue.

### Expense

Seventy-five percent of all operating expenses in the Transportation Funds are for Roseville Transit operations such as contractor expenses, vehicle maintenance, fuel, and administration. The other 25 percent of operating expenses pay for bikeway and pedestrian planning and education, TSM programs, safe routes to school programs, crossing guards program, Public Works communications, and engineering. A significant share of the Transportation Funds support capital projects for transit, bikeways, bike trail resurfacing and road maintenance.

# Fund Summary

| 6511 - Transit | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 749,981 | 500,000 | 400,000 |
| Grants and Contributions | 5,171,332 | 5,559,151 | 6,332,281 |
| Use of Property and Money | 73,537 | 116,979 | 3,307 |
| Capital Contributions From Developers and Governmental Activities | 57,406 | 40,000 | 45,745 |
| Other Revenue | 150,523 | 117,500 | 158,600 |
| Transfers In - Operating | 89,812 | 95,366 | 94,785 |
| Prior Year Encumbrance Carryover [1] | - | 5,210 | - |
| **TOTAL** | **6,292,591** | **6,434,206** | **7,034,718** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transit Administration | 852,468 | 805,340 | 951,150 |
| Transit Services | 4,835,365 | 5,316,419 | 5,781,983 |
| Transit Bus Shelter Replacement | - | 50,000 | 50,000 |
| Transportation | 1,759 | - | - |
| Consolidated Transit Services Agency | 70 | - | - |
| Other Expenditures/Expenses | 156,233 | 202,227 | 301,585 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **5,845,895** | **6,373,986** | **7,084,718** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 63,750 | 10,000 |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 2,245,132 | - | - |
| **TOTAL** | **2,245,132** | **63,750** | **10,000** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 161,066 | 66,701 | 25,000 |
| Transfers Out - Capital | 64,151 | - | - |
| **TOTAL** | **225,217** | **66,701** | **25,000** |
| **Other Sources/(Uses) [3]** | **-** | **409,987** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **2,466,611** | **467,256** | **(65,000)** |
| **Total Estimated Beginning Fund Balance** | **1,672,315** | **1,893,794** | **122,334** |
| Less Prior Year Encumbrance Carryover [1] | - | (5,210) | - |
| Less Prior Year Project Carryover [2] | (2,245,132) | (2,233,506) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **(572,817)** | **(344,922)** | **122,334** |
| Increase (Decrease) From Operations | 2,466,611 | 467,256 | (65,000) |
| **Estimated Ending Fund Balance Before Reserves** | **1,893,794** | **122,334** | **57,334** |
| Less Encumbrance Carryover Reserve [1] | (5,210) | - | - |
| Less Project Carryover Reserve [2] | (2,233,506) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **(344,922)** | **122,334** | **57,334** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6520 - Transportation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 0 | - | - |
| Grants and Contributions | 4,195,804 | 1,695,680 | 1,842,990 |
| Use of Property and Money | (23,245) | 16,177 | 50,399 |
| Capital Contributions From Developers and Governmental Activities | 15,526 | 5,000 | 5,000 |
| Other Revenue | 21,440 | 27,000 | 27,000 |
| Transfers In - Operating | 989 | - | - |
| Prior Year Encumbrance Carryover [1] | - | 5,210 | - |
| **TOTAL** | **4,210,514** | **1,749,067** | **1,925,389** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transportation | 1,264,626 | 1,593,023 | 1,769,553 |
| Consolidated Transit Services Agency | 3,690 | - | - |
| Other Expenditures/Expenses | 126,838 | 143,745 | 174,453 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **1,395,154** | **1,736,768** | **1,944,006** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | 1,033,844 | 634,698 | 205,000 |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 5,161,341 | - | - |
| **TOTAL** | **6,195,185** | **634,698** | **205,000** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 3,906,339 | 638,173 | 209,262 |
| Transfers Out - Capital | 22,389 | - | - |
| **TOTAL** | **3,928,728** | **638,173** | **209,262** |
| **Other Sources/(Uses) [3]** | **-** | **(2,612,864)** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **5,081,818** | **(2,604,040)** | **(22,879)** |
| **Total Estimated Beginning Fund Balance** | **1,339,124** | **1,259,601** | **700,163** |
| Less Prior Year Encumbrance Carryover [1] | - | (5,210) | - |
| Less Prior Year Project Carryover [2] | (5,161,341) | 2,049,812 | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **(3,822,217)** | **3,304,203** | **700,163** |
| Increase (Decrease) From Operations | 5,081,818 | (2,604,040) | (22,879) |
| **Estimated Ending Fund Balance Before Reserves** | **1,259,601** | **700,163** | **677,283** |
| Less Encumbrance Carryover Reserve [1] | (5,210) | - | - |
| Less Project Carryover Reserve [2] | 2,049,812 | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **3,304,203** | **700,163** | **677,283** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 6540 - Consolidated Transit Services Agency | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Grants and Contributions | 356,226 | 324,500 | 343,629 |
| Use of Property and Money | 4,745 | 8,980 | 3,299 |
| Other Revenue | 1,547 | - | - |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **362,518** | **333,480** | **346,928** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transit Administration | 938 | - | - |
| Transit Services | 75 | - | - |
| Transportation | 47 | - | - |
| Consolidated Transit Services Agency | 458,484 | 478,791 | 528,059 |
| Other Expenditures/Expenses | 20,797 | 24,955 | 37,405 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **480,341** | **503,746** | **565,464** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | 6,388 | - | - |
| **TOTAL** | **6,388** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **51,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(124,211)** | **(119,266)** | **(218,536)** |
| **Total Estimated Beginning Fund Balance** | **478,878** | **354,667** | **235,401** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **478,878** | **354,667** | **235,401** |
| Increase (Decrease) From Operations | (124,211) | (119,266) | (218,536) |
| **Estimated Ending Fund Balance Before Reserves** | **354,667** | **235,401** | **16,865** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **354,667** | **235,401** | **16,865** |

[#] 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 & Preschool programs operate in partnership with both the Roseville and Dry Creek School Districts to provide before and after school licensed child care at 19 elementary school locations. A new Adventure Club was opened at Riego Creek Elementary School in August 2020. Subsidized care programs are offered for qualifying families at locations eligible for grant funding.

### Revenue

The 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 and subsidized care programs. Fund expenses include charges for staff, facility maintenance, 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 After School Education & Safety (ASES) after school program at Cirby and Woodbridge Schools. These subsidized care programs are funded within the Youth Development Fund and provide a significant benefit for participating families.

While the Youth Development Fund previously had a healthy fund balance, the fund experienced significant losses due to the COVID-19 pandemic, driven by factors such as the cancellation of in-person learning at schools, limited cohort size requirements by State licensing, hybrid classroom models at schools, and overall reduced registrations due to a variety of societal factors. Adventure Club operations and preschool locations were closed for several months, and were only allowed to reopen with limited restrictions. During this time, staff responded by creating virtual options for families, such as Preschool at Home, and Preschool to Go, offering drive by pickup of curriculum-based activity packages. The City anticipates federal stimulus funding or other sources to subsidize the Youth Development Fund for the COVID-19 impacts.

### Expenses

Costs of personal protective equipment, cleaning supplies and individual materials for participants contributed to increased operational costs at a time when overall registrations were low. Direct expenses include staff salaries, facility maintenance, materials, and supplies. Indirect fund expenses include post-retirement insurance, City indirect charges, Internal Service Fund charges, and loan payments.

### Debt

One 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, and the Riego Creek facility in FY2020-21. The loan is scheduled for payoff in 2037.

### Capital improvement Projects (CIPs)

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 | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 5,180,544 | 7,423,094 | 6,435,454 |
| Grants and Contributions | 287,975 | 324,000 | 392,000 |
| Use of Property and Money | 24,631 | 14,294 | 2,500 |
| Other Revenue | 250,700 | 250,700 | 250,700 |
| Transfers In - Operating | - | 70,081 | - |
| Prior Year Encumbrance Carryover [1] | 4,802 | - | - |
| **TOTAL** | **5,748,652** | **8,082,169** | **7,080,654** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Adventure Clubs | 4,570,689 | 5,503,333 | 5,754,500 |
| Preschool Education | 480,826 | 552,785 | 579,027 |
| After School Education Safety | 320,437 | 389,812 | 398,412 |
| CDE Child Development | 665,368 | 828,976 | 861,268 |
| Other Expenditures/Expenses | 461,956 | 529,418 | 511,092 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **6,499,276** | **7,804,324** | **8,104,299** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | 2,427 | - | - |
| Transfers In - Loans | 340,000 | - | - |
| Prior Year Project Carryover [2] | 16,887 | - | - |
| **TOTAL** | **359,314** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 66,714 | 125,000 | 80,000 |
| Transfers Out - Capital | 103,625 | - | - |
| Transfers Out - Loans | 55,000 | 55,000 | 55,000 |
| **TOTAL** | **225,339** | **180,000** | **135,000** |
| **Other Sources/(Uses) [3]** | **-** | **(27,763)** | **1,158,645** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(616,649)** | **70,082** | **-** |
| **Total Estimated Beginning Fund Balance** | **916,857** | **278,519** | **-** |
| Less Prior Year Encumbrance Carryover [1] | (4,802) | - | - |
| Less Prior Year Project Carryover [2] | (16,887) | (348,601) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **895,168** | **(70,082)** | **-** |
| Increase (Decrease) From Operations | (616,649) | 70,082 | - |
| **Estimated Ending Fund Balance Before Reserves** | **278,519** | **-** | **-** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (348,601) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **(70,082)** | **-** | **-** |

[#] End notes are available on the last page of the Fund Summaries section.

## Special Revenue Funds Overview

These funds are established to collect money that must be used for a specific purpose. Special Revenue Funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Special Revenue Funds are:

- Affordable Housing In Lieu and Program Equity Fund
- BEGIN Fund
- Cable TV Peg Funds
- CalHome Fund
- Community Development Block Grant Fund
- Federal Asset Seizure Fund
- Forfeited Property Fund
- Golf Course Funds
- Highway Users Tax Fund
- HOME Investment Partnership Program Fund
- Housing Successor Low Mod Fund
- Housing Trust Fund
- Landscape & Lighting and Services District Funds
- Native Oak Tree Propagation Fund
- Non-Native Tree Propagation Fund
- Open Space Fund
- Police Evidence Fund
- Road Maintenance and Rehabilitation Account Fund (RMRA)
- Roseville Aquatics Maintenance Fund
- State Gas Tax Fund
- Supplemental Law Enforcement Fund
- Technology Replacement Fund
- Traffic Safety Fund
- Trench Cut Recovery Fund

Following are details for three of the larger Special Revenue Funds presented in this section (Highway Users Tax Fund, RMRA, and Golf Course Operations Funds).

## Highway Users Tax (HUT) Fund and RMRA Fund

The HUT Fund, along with the RMRA Fund, are the City's primary sources of funding for the street maintenance program, which includes maintenance of pavements, curb and gutter, sidewalks, and roadway drainage systems.

### Revenue

The source of annual revenue for the HUT and RMRA funds 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 $4 million per year of additional revenue would be required for the next 8 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 Operations Fund is the special revenue fund associated with the golf courses.

### Revenue

The most significant source of revenue is generated through user fees for course play. Additional revenue is derived from food and beverage services. Revenue generation related to golf industry economics is highly dependent upon customers' desire to expend their disposable income on recreational golf. Nationally, golf rounds are reported up by 14 percent in 2020, despite the course shutdowns due to COVID-19 last spring. Both Roseville golf courses were temporarily closed and recovered lost revenues with increased play overall in 2020. As golf rounds surged, other golf course revenues suffered from COVID-19, as a result of restaurant and group gathering guidance.

### Expense

The primary fund expenses are course maintenance, bond payments, and utilities. Although City staff is involved in the managing of course contracts, no staff are employed directly at the courses. The Woodcreek Golf Course is currently operating at a deficit which is expected to continue through at least 2024. This deficit is due primarily to the annual bond payment of $490,000 per year. Based on current revenue and expense trends, this fund requires a subsidy from the General Fund; however, it is expected that the fund will be in a better position after 2024 once the final bond payment is made.

### Debt

The construction of Woodcreek Golf Club was financed through municipal bonds. The construction of the Woodcreek clubhouse was financed through an interfund loan.

### Capital Improvement

Minor course repairs and improvements are budgeted through the operations accounts while more significant repairs and renovations are funded through CIPs.

# Fund Summary

| 2199 - Landscape & Lighting Districts/Services | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Taxes | 10,836,100 | 12,712,242 | 17,253,893 |
| Use of Property and Money | 183,784 | 156,478 | 133,878 |
| Other Revenue | 82,197 | - | - |
| **TOTAL** | **11,102,081** | **12,868,720** | **17,387,771** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Landscape and Lighting Districts | 1,435,734 | 1,741,751 | 1,741,513 |
| Services Districts | 4,634,899 | 5,346,462 | 6,619,710 |
| Other Expenditures/Expenses | - | - | - |
| Transfers Out - Operating | 5,062,724 | 5,677,839 | 6,273,518 |
| **TOTAL** | **11,133,357** | **12,766,052** | **14,634,741** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(31,276)** | **102,668** | **2,753,030** |
| **Total Estimated Beginning Fund Balance** | **13,819,746** | **13,788,470** | **13,891,138** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **13,819,746** | **13,788,470** | **13,891,138** |
| Increase (Decrease) From Operations | (31,276) | 102,668 | 2,753,030 |
| **Estimated Ending Fund Balance Before Reserves** | **13,788,470** | **13,891,138** | **16,644,168** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **13,788,470** | **13,891,138** | **16,644,168** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2201 - Community Development Block Grant | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Grants and Contributions | 88,911 | 2,309,009 | 736,721 |
| Use of Property and Money | 415 | - | - |
| Other Revenue | 216,944 | 127,542 | 120,000 |
| Prior Year Encumbrance Carryover [1] | 46,671 | - | - |
| **TOTAL** | **352,941** | **2,436,551** | **856,721** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Housing | 289,479 | 2,440,465 | 733,642 |
| Other Expenditures/Expenses | - | - | - |
| **TOTAL** | **289,479** | **2,440,465** | **733,642** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **33,913** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **63,463** | **29,999** | **123,079** |
| **Total Estimated Beginning Fund Balance** | **(46,791)** | **(29,999)** | **-** |
| Less Prior Year Encumbrance Carryover [1] | (46,671) | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **(93,462)** | **(29,999)** | **-** |
| Increase (Decrease) From Operations | 63,463 | 29,999 | 123,079 |
| **Estimated Ending Fund Balance Before Reserves** | **(29,999)** | **-** | **123,079** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **(29,999)** | **-** | **123,079** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2210 - HOME Investment Partnership Program | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Grants and Contributions | 29,219 | - | - |
| Use of Property and Money | 30,497 | 8,363 | 16,029 |
| Other Revenue | 735,813 | 600,000 | 300,000 |
| **TOTAL** | **795,529** | **608,363** | **316,029** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Housing | 186,613 | 400,168 | 261,000 |
| **TOTAL** | **186,613** | **400,168** | **261,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **608,916** | **208,195** | **55,029** |
| **Total Estimated Beginning Fund Balance** | **416,230** | **1,025,146** | **1,233,341** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **416,230** | **1,025,146** | **1,233,341** |
| Increase (Decrease) From Operations | 608,916 | 208,195 | 55,029 |
| **Estimated Ending Fund Balance Before Reserves** | **1,025,146** | **1,233,341** | **1,288,370** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,025,146** | **1,233,341** | **1,288,370** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2220 - CalHOME | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 7,641 | 6,809 | 4,675 |
| Other Revenue | 50,274 | 45,000 | 70,000 |
| **TOTAL** | **57,915** | **51,809** | **74,675** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Housing | - | 90,000 | 60,000 |
| **TOTAL** | **-** | **90,000** | **60,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **57,915** | **(38,191)** | **14,675** |
| **Total Estimated Beginning Fund Balance** | **347,496** | **405,411** | **367,220** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **347,496** | **405,411** | **367,220** |
| Increase (Decrease) From Operations | 57,915 | (38,191) | 14,675 |
| **Estimated Ending Fund Balance Before Reserves** | **405,411** | **367,220** | **381,895** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **405,411** | **367,220** | **381,895** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2230 - BEGIN | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | - | - | - |
| Use of Property and Money | 1,688 | 1,729 | 1,116 |
| Other Revenue | - | 60,000 | 100,000 |
| **TOTAL** | **1,688** | **61,729** | **101,116** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Housing | 30,000 | 88,000 | 100,000 |
| **TOTAL** | **30,000** | **88,000** | **100,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(28,312)** | **(26,271)** | **1,116** |
| **Total Estimated Beginning Fund Balance** | **88,454** | **60,142** | **33,871** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **88,454** | **60,142** | **33,871** |
| Increase (Decrease) From Operations | (28,312) | (26,271) | 1,116 |
| **Estimated Ending Fund Balance Before Reserves** | **60,142** | **33,871** | **34,987** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **60,142** | **33,871** | **34,987** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2240 - Supplemental Law Enforcement Services | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Taxes | 328,307 | 225,000 | 225,000 |
| Use of Property and Money | 9,064 | 6,272 | 6,484 |
| **TOTAL** | **337,372** | **231,272** | **231,484** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Police Communications | - | 44,677 | - |
| Patrol | 119,098 | - | 178,985 |
| Investigations | - | 8,249 | 5,000 |
| Police Traffic | - | 6,080 | 6,080 |
| Other Expenditures/Expenses | 587 | - | - |
| Transfers Out - Operating | 135,000 | 135,000 | 135,000 |
| **TOTAL** | **254,685** | **194,006** | **325,065** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **82,687** | **37,266** | **(93,581)** |
| **Total Estimated Beginning Fund Balance** | **322,731** | **405,418** | **442,684** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **322,731** | **405,418** | **442,684** |
| Increase (Decrease) From Operations | 82,687 | 37,266 | (93,581) |
| **Estimated Ending Fund Balance Before Reserves** | **405,418** | **442,684** | **349,103** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **405,418** | **442,684** | **349,103** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2250 - Forfeited Property | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 3,730 | 3,927 | 1,980 |
| Other Revenue | 1,972 | 15,000 | 15,000 |
| Prior Year Encumbrance Carryover [1] | 17,715 | - | - |
| **TOTAL** | **23,417** | **18,927** | **16,980** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Police Administration | 27,533 | 50,000 | 50,000 |
| **TOTAL** | **27,533** | **50,000** | **50,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(4,116)** | **(31,073)** | **(33,020)** |
| **Total Estimated Beginning Fund Balance** | **200,638** | **178,807** | **147,734** |
| Less Prior Year Encumbrance Carryover [1] | (17,715) | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **182,923** | **178,807** | **147,734** |
| Increase (Decrease) From Operations | (4,116) | (31,073) | (33,020) |
| **Estimated Ending Fund Balance Before Reserves** | **178,807** | **147,734** | **114,714** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **178,807** | **147,734** | **114,714** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2260 - Federal Asset Seizure | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 2,289 | 2,252 | 1,312 |
| Other Revenue | 100 | - | - |
| **TOTAL** | **2,389** | **2,252** | **1,312** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Police Administration | 2,590 | 50,000 | 50,000 |
| **TOTAL** | **2,590** | **50,000** | **50,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(201)** | **(47,748)** | **(48,688)** |
| **Total Estimated Beginning Fund Balance** | **115,326** | **115,125** | **67,377** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **115,326** | **115,125** | **67,377** |
| Increase (Decrease) From Operations | (201) | (47,748) | (48,688) |
| **Estimated Ending Fund Balance Before Reserves** | **115,125** | **67,377** | **18,689** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **115,125** | **67,377** | **18,689** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2301 - State Gas Tax | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 39,730 | 49,818 | 25,672 |
| Other Revenue | - | - | - |
| **TOTAL** | **39,730** | **49,818** | **25,672** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Public Works Engineering | - | 40,000 | 40,000 |
| Street Resurfacing | - | - | 100,000 |
| Other Expenditures/Expenses | 15,040 | 13,713 | 9,873 |
| **TOTAL** | **15,040** | **53,713** | **149,873** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Loans | 147,774 | 1,342,959 | 608,167 |
| Prior Year Project Carryover [2] | 2,076,675 | - | - |
| **TOTAL** | **2,224,449** | **1,342,959** | **608,167** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 1,330,883 | 450,000 | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **1,330,883** | **450,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **918,255** | **889,064** | **483,966** |
| **Total Estimated Beginning Fund Balance** | **2,511,641** | **1,353,221** | **1,277,885** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (2,076,675) | (964,400) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **434,966** | **388,821** | **1,277,885** |
| Increase (Decrease) From Operations | 918,255 | 889,064 | 483,966 |
| **Estimated Ending Fund Balance Before Reserves** | **1,353,221** | **1,277,885** | **1,761,851** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (964,400) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **388,821** | **1,277,885** | **1,761,851** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2305 - Highway Users Tax | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Taxes | 3,204,414 | 3,520,622 | 3,261,199 |
| Use of Property and Money | 147,010 | 175,213 | 57,005 |
| Other Revenue | - | - | - |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **3,351,424** | **3,695,835** | **3,318,204** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Public Works Admin | - | 6,000 | 4,600 |
| Public Works Engineering | 3,248 | 188,685 | 77,620 |
| Street Drainage | - | 30,000 | 30,000 |
| Paving | 6,400 | 1,026,323 | 918,339 |
| Street Signs | - | 50,000 | 50,000 |
| Street Markings | - | 50,000 | 50,000 |
| Street Resurfacing | 551,605 | - | 53,742 |
| Other Expenditures/Expenses | 31,281 | 36,375 | 48,431 |
| **TOTAL** | **592,534** | **1,387,383** | **1,232,732** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 8,357,422 | - |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 6,409,197 | - | - |
| **TOTAL** | **6,409,197** | **8,357,422** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 5,630,738 | 11,232,422 | - |
| Transfers Out - Capital | 1,436,508 | - | - |
| **TOTAL** | **7,067,246** | **11,232,422** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **2,100,841** | **(566,548)** | **2,085,472** |
| **Total Estimated Beginning Fund Balance** | **8,684,727** | **4,376,371** | **830,359** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (6,409,197) | (2,979,464) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **2,275,530** | **1,396,907** | **830,359** |
| Increase (Decrease) From Operations | 2,100,841 | (566,548) | 2,085,472 |
| **Estimated Ending Fund Balance Before Reserves** | **4,376,371** | **830,359** | **2,915,831** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (2,979,464) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,396,907** | **830,359** | **2,915,831** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2307 - Road Maintenance and Rehab | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 51,713 | 49,898 | 44,657 |
| Other Revenue | 2,418,599 | 2,637,415 | 2,492,066 |
| **TOTAL** | **2,470,312** | **2,687,313** | **2,536,723** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 731,816 | - | - |
| **TOTAL** | **731,816** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 2,004,478 | 1,910,000 | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **2,004,478** | **1,910,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,197,650** | **777,313** | **2,536,723** |
| **Total Estimated Beginning Fund Balance** | **2,730,110** | **3,195,944** | **4,003,443** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (731,816) | 30,186 | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,998,294** | **3,226,130** | **4,003,443** |
| Increase (Decrease) From Operations | 1,197,650 | 777,313 | 2,536,723 |
| **Estimated Ending Fund Balance Before Reserves** | **3,195,944** | **4,003,443** | **6,540,166** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | 30,186 | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **3,226,130** | **4,003,443** | **6,540,166** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2321 - Traffic Safety | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Grants and Contributions | 450 | - | - |
| Use of Property and Money | 19,468 | 19,756 | 10,271 |
| Fines and Penalties | 235,386 | 230,000 | 230,000 |
| Prior Year Encumbrance Carryover [1] | 102,643 | - | - |
| **TOTAL** | **357,947** | **249,756** | **240,271** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Patrol | 106,665 | 3,000 | 3,000 |
| Police Vehicles | - | 100,106 | - |
| Paving | 212,246 | 200,000 | 200,000 |
| Other Expenditures/Expenses | - | 5,968 | 5,968 |
| **TOTAL** | **318,911** | **309,074** | **208,968** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 63,836 | - | - |
| **TOTAL** | **63,836** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(24,800)** | **(59,318)** | **31,303** |
| **Total Estimated Beginning Fund Balance** | **994,535** | **867,092** | **747,774** |
| Less Prior Year Encumbrance Carryover [1] | (102,643) | - | - |
| Less Prior Year Project Carryover [2] | - | (60,000) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **891,892** | **807,092** | **747,774** |
| Increase (Decrease) From Operations | (24,800) | (59,318) | 31,303 |
| **Estimated Ending Fund Balance Before Reserves** | **867,092** | **747,774** | **779,077** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (60,000) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **807,092** | **747,774** | **779,077** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2361 - Trench Cut Recovery | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 3,140 | 3,069 | 1,841 |
| Capital Contributions From Developers and Governmental Activities | - | 5,000 | 500 |
| **TOTAL** | **3,140** | **8,069** | **2,341** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 172 | - | - |
| **TOTAL** | **172** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **2,968** | **8,069** | **2,341** |
| **Total Estimated Beginning Fund Balance** | **156,571** | **159,539** | **167,608** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **156,571** | **159,539** | **167,608** |
| Increase (Decrease) From Operations | 2,968 | 8,069 | 2,341 |
| **Estimated Ending Fund Balance Before Reserves** | **159,539** | **167,608** | **169,949** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **159,539** | **167,608** | **169,949** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2401 - Technology Replacement | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 577,604 | 559,000 | 600,000 |
| Use of Property and Money | 32,295 | 30,719 | 21,576 |
| Prior Year Encumbrance Carryover [1] | 192,750 | 53,529 | - |
| **TOTAL** | **802,649** | **643,248** | **621,576** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Development Services Admin | 357,720 | 474,529 | 481,000 |
| Other Expenditures/Expenses | 49,080 | 115,000 | 127,730 |
| **TOTAL** | **406,800** | **589,529** | **608,730** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Loans | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **395,849** | **53,719** | **12,846** |
| **Total Estimated Beginning Fund Balance** | **1,481,782** | **1,684,881** | **1,685,071** |
| Less Prior Year Encumbrance Carryover [1] | (192,750) | (53,529) | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,289,032** | **1,631,352** | **1,685,071** |
| Increase (Decrease) From Operations | 395,849 | 53,719 | 12,846 |
| **Estimated Ending Fund Balance Before Reserves** | **1,684,881** | **1,685,071** | **1,697,917** |
| Less Encumbrance Carryover Reserve [1] | (53,529) | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,631,352** | **1,685,071** | **1,697,917** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2521 - Open Space | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 17,233 | 15,118 | 9,293 |
| Capital Contributions From Developers and Governmental Activities | 4,186 | - | - |
| Other Revenue | 12,366 | 10,447 | 10,198 |
| Transfers In - Operating | 620,895 | 634,777 | 610,324 |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **654,679** | **660,342** | **629,815** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Open Space | 535,860 | 662,645 | 759,812 |
| Other Expenditures/Expenses | 6,876 | 11,067 | 12,886 |
| **TOTAL** | **542,736** | **673,712** | **772,698** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | 7,184 | - | - |
| **TOTAL** | **7,184** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **104,760** | **(13,370)** | **(142,883)** |
| **Total Estimated Beginning Fund Balance** | **769,748** | **874,508** | **861,138** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **769,748** | **874,508** | **861,138** |
| Increase (Decrease) From Operations | 104,760 | (13,370) | (142,883) |
| **Estimated Ending Fund Balance Before Reserves** | **874,508** | **861,138** | **718,255** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **874,508** | **861,138** | **718,255** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2541 - Native Oak Tree Propagation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 31,453 | 29,767 | 17,959 |
| Capital Contributions From Developers and Governmental Activities | 110,743 | 35,000 | 50,000 |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **142,196** | **64,767** | **67,959** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Open Space | 125,163 | 217,608 | 187,034 |
| Other Expenditures/Expenses | 4,172 | 4,237 | 5,509 |
| **TOTAL** | **129,335** | **221,845** | **192,543** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **12,861** | **(157,078)** | **(124,584)** |
| **Total Estimated Beginning Fund Balance** | **1,524,164** | **1,537,025** | **1,379,947** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,524,164** | **1,537,025** | **1,379,947** |
| Increase (Decrease) From Operations | 12,861 | (157,078) | (124,584) |
| **Estimated Ending Fund Balance Before Reserves** | **1,537,025** | **1,379,947** | **1,255,363** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,537,025** | **1,379,947** | **1,255,363** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2545 - Non-Native Tree Propagation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 15,037 | 14,984 | 7,722 |
| **TOTAL** | **15,037** | **14,984** | **7,722** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Open Space | 94,120 | 196,458 | 144,534 |
| Other Expenditures/Expenses | 2,723 | 3,716 | 4,072 |
| **TOTAL** | **96,843** | **200,174** | **148,606** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(81,805)** | **(185,190)** | **(140,884)** |
| **Total Estimated Beginning Fund Balance** | **770,120** | **688,315** | **503,125** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **770,120** | **688,315** | **503,125** |
| Increase (Decrease) From Operations | (81,805) | (185,190) | (140,884) |
| **Estimated Ending Fund Balance Before Reserves** | **688,315** | **503,125** | **362,241** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **688,315** | **503,125** | **362,241** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2551 - Roseville Aquatics Maintenance | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 6,670 | 9,239 | 5,811 |
| **TOTAL** | **6,670** | **9,239** | **5,811** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Aquatics | - | - | 90,000 |
| **TOTAL** | **-** | **-** | **90,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **539,265** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **6,670** | **548,504** | **(84,189)** |
| **Total Estimated Beginning Fund Balance** | **23,404** | **30,074** | **578,578** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **23,404** | **30,074** | **578,578** |
| Increase (Decrease) From Operations | 6,670 | 548,504 | (84,189) |
| **Estimated Ending Fund Balance Before Reserves** | **30,074** | **578,578** | **494,389** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **30,074** | **578,578** | **494,389** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2599 - Golf Course | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 1,950,767 | 2,000,000 | 2,250,000 |
| Use of Property and Money | 271 | 123,345 | 71,779 |
| Other Revenue | 6,000 | - | - |
| Transfers In - Operating | 774,369 | 1,004,749 | 786,918 |
| Prior Year Encumbrance Carryover [1] | 87,295 | - | - |
| **TOTAL** | **2,818,702** | **3,128,094** | **3,108,697** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Diamond Oaks | 1,098,980 | 1,128,160 | 1,171,688 |
| Woodcreek | 1,096,463 | 1,186,910 | 1,229,132 |
| Other Expenditures/Expenses | 4,006 | 4,147 | 3,921 |
| Transfers Out - Operating | 481,610 | 480,539 | 480,610 |
| **TOTAL** | **2,681,059** | **2,799,756** | **2,885,351** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | - | - | - |
| Project Related [2] | 45,928 | 160,000 | 150,000 |
| Transfers Out - Capital | 18,360 | - | - |
| Transfers Out - Loans | 127,000 | 127,000 | 127,000 |
| **TOTAL** | **191,288** | **287,000** | **277,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(53,646)** | **41,338** | **(53,654)** |
| **Total Estimated Beginning Fund Balance** | **169,828** | **28,887** | **53,654** |
| Less Prior Year Encumbrance Carryover [1] | (87,295) | - | - |
| Less Prior Year Project Carryover [2] | - | (16,571) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **82,533** | **12,316** | **53,654** |
| Increase (Decrease) From Operations | (53,646) | 41,338 | (53,654) |
| **Estimated Ending Fund Balance Before Reserves** | **28,887** | **53,654** | **-** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (16,571) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **12,316** | **53,654** | **-** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2601 - Police Evidence | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 4,934 | 4,972 | 3,600 |
| Other Revenue | 37,104 | 40,000 | 60,000 |
| **TOTAL** | **42,039** | **44,972** | **63,600** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Police Administration | 49,918 | 23,000 | 23,000 |
| **TOTAL** | **49,918** | **23,000** | **23,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(7,880)** | **21,972** | **40,600** |
| **Total Estimated Beginning Fund Balance** | **252,965** | **245,085** | **267,057** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **252,965** | **245,085** | **267,057** |
| Increase (Decrease) From Operations | (7,880) | 21,972 | 40,600 |
| **Estimated Ending Fund Balance Before Reserves** | **245,085** | **267,057** | **307,657** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **245,085** | **267,057** | **307,657** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2701 - Cable TV Peg | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 373,772 | 240,000 | 280,000 |
| Use of Property and Money | 33,497 | 49,362 | 19,564 |
| Transfers In - Operating | - | 22,712 | - |
| Prior Year Encumbrance Carryover [1] | 2,000 | - | - |
| **TOTAL** | **409,269** | **312,074** | **299,564** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Public Affairs and Communications | 65,999 | 363,540 | 163,540 |
| Other Expenditures/Expenses | (4) | - | - |
| **TOTAL** | **65,995** | **363,540** | **163,540** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **343,274** | **(51,466)** | **136,024** |
| **Total Estimated Beginning Fund Balance** | **1,437,252** | **1,778,526** | **1,727,060** |
| Less Prior Year Encumbrance Carryover [1] | (2,000) | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,435,252** | **1,778,526** | **1,727,060** |
| Increase (Decrease) From Operations | 343,274 | (51,466) | 136,024 |
| **Estimated Ending Fund Balance Before Reserves** | **1,778,526** | **1,727,060** | **1,863,084** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,778,526** | **1,727,060** | **1,863,084** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2821 - Housing Trust | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 19,100 | - | - |
| Grants and Contributions | - | 650,000 | - |
| Use of Property and Money | 18,726 | 469 | 73,473 |
| Capital Contributions From Developers and Governmental Activities | 38,200 | - | - |
| Other Revenue | 12,000 | - | 240,000 |
| Transfers In - Operating | 1,558,000 | 3,760,000 | - |
| **TOTAL** | **1,646,026** | **4,410,469** | **313,473** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Housing | 4,057 | 3,761,526 | 210,000 |
| Other Expenditures/Expenses | 1,594 | 1,255 | 2,618 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **5,651** | **3,762,781** | **212,618** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,640,374** | **647,688** | **100,855** |
| **Total Estimated Beginning Fund Balance** | **29,389** | **1,669,763** | **2,317,451** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **29,389** | **1,669,763** | **2,317,451** |
| Increase (Decrease) From Operations | 1,640,374 | 647,688 | 100,855 |
| **Estimated Ending Fund Balance Before Reserves** | **1,669,763** | **2,317,451** | **2,418,306** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,669,763** | **2,317,451** | **2,418,306** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2824 - Affordable Housing In Lieu and Program | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 27,729 | - | - |
| Use of Property and Money | 173,488 | 109,058 | 7,738 |
| Capital Contributions From Developers and Governmental Activities | - | - | - |
| Other Revenue | 299,625 | 115,000 | 162,000 |
| Prior Year Encumbrance Carryover [1] | - | 18,800 | - |
| **TOTAL** | **500,841** | **242,858** | **169,738** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Housing | 196,018 | 304,078 | 180,000 |
| Other Expenditures/Expenses | 7,459 | 68,270 | 70,344 |
| Transfers Out - Operating | 1,558,000 | 3,760,000 | - |
| **TOTAL** | **1,761,477** | **4,132,348** | **250,344** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | - | - |
| Prior Year Project Carryover [2] | 18,192 | - | - |
| **TOTAL** | **18,192** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 18,189 | - | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **18,189** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(1,260,633)** | **(3,889,490)** | **(80,606)** |
| **Total Estimated Beginning Fund Balance** | **5,552,903** | **4,274,078** | **365,785** |
| Less Prior Year Encumbrance Carryover [1] | - | (18,800) | - |
| Less Prior Year Project Carryover [2] | (18,192) | (3) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **5,534,711** | **4,255,275** | **365,785** |
| Increase (Decrease) From Operations | (1,260,633) | (3,889,490) | (80,606) |
| **Estimated Ending Fund Balance Before Reserves** | **4,274,078** | **365,785** | **285,179** |
| Less Encumbrance Carryover Reserve [1] | (18,800) | - | - |
| Less Project Carryover Reserve [2] | (3) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **4,255,275** | **365,785** | **285,179** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 2841 - Housing Successor Low Mod | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 34,842 | 40,000 | 39,965 |
| Use of Property and Money | 79,027 | 22,330 | 20,346 |
| Other Revenue | 60,318 | 41,164 | 43,671 |
| Transfers In - Operating | 200,000 | 200,000 | 188,986 |
| **TOTAL** | **374,187** | **303,494** | **292,968** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Housing | 298,153 | 885,651 | 304,395 |
| Other Expenditures/Expenses | 4,171 | 23,158 | 17,158 |
| **TOTAL** | **302,324** | **908,809** | **321,553** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Loans | 245,372 | 335,740 | 188,985 |
| **TOTAL** | **245,372** | **335,740** | **188,985** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **317,235** | **(269,575)** | **160,400** |
| **Total Estimated Beginning Fund Balance** | **1,031,984** | **1,349,219** | **1,079,644** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,031,984** | **1,349,219** | **1,079,644** |
| Increase (Decrease) From Operations | 317,235 | (269,575) | 160,400 |
| **Estimated Ending Fund Balance Before Reserves** | **1,349,219** | **1,079,644** | **1,240,044** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,349,219** | **1,079,644** | **1,240,044** |

[#] End notes are available on the last page of the Fund Summaries section.

# Capital Project Funds Overview



## Capital Project Funds Overview

These funds are used to account for financial resources to be used for the construction or maintenance of major city facilities. Capital Project Funds are:

- Air Quality Mitigation Fund
- Al Johnson Wildlife Area Fund
- Bike Trail Fund
- Blue Oaks Blvd Fee Fund
- Building Fund
- City County Mitigation Fund
- Citywide Park - Campus Oaks Fund
- Citywide Park - Sierra Vista SP Fund
- Citywide Park - West Roseville SP Fund
- Citywide Park Fund
- Citywide Park In Lieu Fund
- Community Facility District Capital Project Fund
- Downtown Benefit Fund
- Downtown Parking Fund
- Fire Facilities Fund
- General Capital Projects Fund
- Neighborhood Park Funds (All)
- Parks and Recreation Fee Funded Projects Fund
- Parks Recreation and Library Capital Projects Fund
- Pleasant Grove Drainage Basin Fund
- Public Facilities Fund
- Roadway Fund
- SVSP Fee Program - Admin Fund
- SVSP Fee Program - Park Land Fund
- Traffic Benefit Fee Fund
- Traffic Coordination Fund
- Traffic Mitigation Fund
- Utility Impact Reimbursement Fund
- Westpark Drive Fee Fund

The following are details for three of the larger Capital Project funds presented in this section (Park Development Funds, Traffic Mitigation Fund, and Fire Facilities Fund).

## Park Development Funds

The City of Roseville specific plans require each plan area to provide for the development costs of citywide/ regional parks, neighborhood parks, school parks, and bike trails. The specific plan development agreements and accompanying financing plans set the parameters for the future collection of park development fees and to ensure the amount and types of park facilities are constructed as outlined for each plan area. Different funds are used to segregate and account for the fees, which cannot be used for any other purpose.

# Capital Project Funds Overview

The primary sources of revenue are development fees which are assessed at building permit issuance (unless deferred to occupancy phases), citywide park development fees, neighborhood park development fees, and bike trail fees. Other revenues include paseo fees, in-lieu fees (in-lieu of land dedication and development) and interest.

The primary fund expenses are capital improvement projects for citywide parks, neighborhood or school parks, or bike trail development. Typical costs include design, grading, underground, construction, permits, and inspections. City indirect charges account for less than two percent of expenses.

Interfund loans are sometimes used to bridge the timing gap between collection of fees and CIP construction.

## Traffic Mitigation Fund

The Traffic Mitigation Fund is the City's primary source of funds for capacity improvements to the roadway network. The source of revenue for the Traffic Mitigation Fund is traffic impact fees paid by developers when they are issued building permits. The fee is based on the amount of traffic generated by land development and the cost of the roadway projects contained in the roadway related CIPs. This method complies with Assembly Bill 1600 which requires a nexus between the impact fee and the impact caused by land development. Although traffic impact fees paid by developers comprise the majority of revenues for capacity improvements to the City's roadway network, the City also participates in federal and state grant programs when available.

The City's roadway capital improvement program is comprised of just over $500 million in roadway improvements that have been identified as being needed to handle the volume of traffic once Roseville is completely built out, and areas surrounding Roseville are developed to market levels 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 constructed over $200 million in roadway improvements. Examples of some of the major roadway CIPs that have been constructed are:

- Harding Boulevard Overcrossing (over Atlantic Street)
- Old Auburn Road Realignment
- Pleasant Grove Overcrossing (over the Union Pacific railroad tracks)
- Atlantic Street Widening
- Roseville Parkway/I-80 Overcrossing
- Douglas/I-80 Tunnel and Flyover
- Fiddyment Road Widening
- Eureka/I-80/Taylor Improvements
- Blue Oaks Widening (from four to six lanes)
- Intelligent Transportation System (ITS) and Traffic Operations Center (TOC)
- Woodcreek Oaks Widening from Canevari to Crimson Ridge

Since traffic impact fees are paid when building permits are pulled, the Traffic Mitigation revenue stream varies each year based on the rate of land development. When land development is booming, Traffic Mitigation revenues can range from $10 million to $11 million per year. When land development is slow, Traffic Mitigation revenues hover around $1 million to $1.5 million per year. During a down economy, it takes longer to save up enough money to construct roadway projects. But by the same token, a lower rate of land development means traffic volumes are not growing as rapidly.

## Fire Facilities Fund

The Fire Facilities Fund was established in 1984 to account for the fire service construction tax. This tax was established to fund the cost of 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 funding of construction, reconstruction or repair of fire facilities, or the acquisition, repair, or maintenance of fire equipment that is related to new development. Historically, the fund has been the primary source of funding for fire station construction projects and the purchase of additional apparatus.

# Fund Summary

| 3099 - Community Facility District Capital Project | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 139,487 | 133,826 | 82,347 |
| Other Revenue | 21,900,453 | 2,346,313 | 1,684,201 |
| Transfers In - Operating | 38,164 | - | - |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **22,078,104** | **2,480,139** | **1,766,548** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| CFD Capital Projects | 45,866,433 | 1,938,027 | - |
| **TOTAL** | **45,866,433** | **1,938,027** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 38,164 | 1,143,000 | - |
| **TOTAL** | **38,164** | **1,143,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(23,826,493)** | **(600,888)** | **1,766,548** |
| **Total Estimated Beginning Fund Balance** | **30,971,181** | **7,144,688** | **6,386,800** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | (157,000) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **30,971,181** | **6,987,688** | **6,386,800** |
| Increase (Decrease) From Operations | (23,826,493) | (600,888) | 1,766,548 |
| **Estimated Ending Fund Balance Before Reserves** | **7,144,688** | **6,386,800** | **8,153,348** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (157,000) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **6,987,688** | **6,386,800** | **8,153,348** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3101 - Building | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 1,871 | 2,319 | - |
| Other Revenue | - | - | - |
| Prior Year Encumbrance Carryover [1] | 70,171 | 18,613 | - |
| **TOTAL** | **72,042** | **20,932** | **-** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Economic Development | - | - | - |
| Facility Rehabiliation | 45,275 | 18,613 | - |
| Other Expenditures/Expenses | 4,290 | - | - |
| **TOTAL** | **49,565** | **18,613** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **22,477** | **2,319** | **-** |
| **Total Estimated Beginning Fund Balance** | **98,220** | **50,526** | **34,232** |
| Less Prior Year Encumbrance Carryover [1] | (70,171) | (18,613) | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **28,049** | **31,913** | **34,232** |
| Increase (Decrease) From Operations | 22,477 | 2,319 | - |
| **Estimated Ending Fund Balance Before Reserves** | **50,526** | **34,232** | **34,232** |
| Less Encumbrance Carryover Reserve [1] | (18,613) | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **31,913** | **34,232** | **34,232** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3110 - General Capital Projects | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 164,406 | 164,987 | 52,380 |
| Other Revenue | - | - | - |
| Prior Year Encumbrance Carryover [1] | 146,518 | - | - |
| **TOTAL** | **310,924** | **164,987** | **52,380** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Soundwall/Fence | - | 16,000 | 16,000 |
| ADA Compliance | 60,450 | 75,000 | - |
| Prop Mgt - Parking Structure | 326 | - | - |
| Facility Security | - | 109,838 | - |
| Facility Rehabiliation | 105,807 | 50,000 | - |
| Other Expenditures/Expenses | - | - | - |
| Transfers Out - Operating | - | - | 6,182,525 |
| **TOTAL** | **166,583** | **250,838** | **6,198,525** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | 2,613,430 | - | - |
| Prior Year Project Carryover [2] | 1,557,432 | - | - |
| **TOTAL** | **4,170,862** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 2,077,393 | 76,000 | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **2,077,393** | **76,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **2,237,810** | **(161,851)** | **(6,146,145)** |
| **Total Estimated Beginning Fund Balance** | **7,974,115** | **8,507,975** | **6,146,145** |
| Less Prior Year Encumbrance Carryover [1] | (146,518) | - | - |
| Less Prior Year Project Carryover [2] | (1,557,432) | (2,199,979) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **6,270,165** | **6,307,996** | **6,146,145** |
| Increase (Decrease) From Operations | 2,237,810 | (161,851) | (6,146,145) |
| **Estimated Ending Fund Balance Before Reserves** | **8,507,975** | **6,146,145** | **-** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (2,199,979) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **6,307,996** | **6,146,145** | **-** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3130 - Parks Recreation and Library Capital | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 25,695 | 21,793 | 18,766 |
| Other Revenue | 58,177 | - | - |
| Transfers In - Operating | 1,415,796 | 707,000 | 2,704,431 |
| Prior Year Encumbrance Carryover [1] | 22,815 | 212,403 | - |
| **TOTAL** | **1,522,483** | **941,196** | **2,723,197** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Parks & Recreation Administration | 51,454 | 503,403 | - |
| Park Development | - | - | 20,000 |
| Aquatics | - | - | 228,800 |
| **TOTAL** | **51,454** | **503,403** | **248,800** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | 41,823 | - | - |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 348,762 | - | - |
| **TOTAL** | **390,585** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 198,784 | 707,000 | 2,317,800 |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **198,784** | **707,000** | **2,317,800** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,662,830** | **(269,207)** | **156,597** |
| **Total Estimated Beginning Fund Balance** | **919,429** | **2,210,682** | **250,991** |
| Less Prior Year Encumbrance Carryover [1] | (22,815) | (212,403) | - |
| Less Prior Year Project Carryover [2] | (348,762) | (1,478,081) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **547,852** | **520,198** | **250,991** |
| Increase (Decrease) From Operations | 1,662,830 | (269,207) | 156,597 |
| **Estimated Ending Fund Balance Before Reserves** | **2,210,682** | **250,991** | **407,588** |
| Less Encumbrance Carryover Reserve [1] | (212,403) | - | - |
| Less Project Carryover Reserve [2] | (1,478,081) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **520,198** | **250,991** | **407,588** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3131 - Parks and Recreation Fee Funded Projects | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 59,593 | - | - |
| Use of Property and Money | 5,300 | 4,999 | 2,810 |
| Fines and Penalties | - | 83,971 | 96,286 |
| **TOTAL** | **64,893** | **88,970** | **99,096** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Aquatics | - | 5,000 | - |
| Roseville Sports Center | - | 5,000 | - |
| Transfers Out - Operating | 47,296 | - | - |
| **TOTAL** | **47,296** | **10,000** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 8,940 | - | 35,000 |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **8,940** | **-** | **35,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **8,657** | **78,970** | **64,096** |
| **Total Estimated Beginning Fund Balance** | **234,919** | **243,576** | **306,486** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | (16,060) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **234,919** | **227,516** | **306,486** |
| Increase (Decrease) From Operations | 8,657 | 78,970 | 64,096 |
| **Estimated Ending Fund Balance Before Reserves** | **243,576** | **306,486** | **370,582** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (16,060) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **227,516** | **306,486** | **370,582** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3151 - Traffic Mitigation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Grants and Contributions | - | - | - |
| Use of Property and Money | 474,729 | 487,790 | 283,913 |
| Capital Contributions From Developers and Governmental Activities | 5,784,640 | 2,500,000 | 8,200,000 |
| Other Revenue | 710,365 | - | 800,000 |
| Prior Year Encumbrance Carryover [1] | - | 2,371 | - |
| **TOTAL** | **6,969,734** | **2,990,161** | **9,283,913** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Traffic Signal Streets | 105,463 | 544,871 | 507,500 |
| Development Services Engineering | - | - | - |
| Traffic Mitigation Setaside Westbrook | 207,208 | - | 200,000 |
| Traffic Mitigation Setaside Creek View | - | - | 350,000 |
| Developer Reimbursement | 5,418,639 | 1,500,000 | 1,000,000 |
| Other Expenditures/Expenses | 61,732 | 39,483 | 81,557 |
| **TOTAL** | **5,793,042** | **2,084,354** | **2,139,057** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 650,000 | - |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 3,764,005 | - | - |
| **TOTAL** | **3,764,005** | **650,000** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 1,293,803 | 1,821,402 | 125,000 |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **1,293,803** | **1,821,402** | **125,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **3,646,894** | **(265,595)** | **7,019,856** |
| **Total Estimated Beginning Fund Balance** | **24,414,675** | **24,297,564** | **18,641,930** |
| Less Prior Year Encumbrance Carryover [1] | - | (2,371) | - |
| Less Prior Year Project Carryover [2] | (3,764,005) | (5,387,668) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **20,650,670** | **18,907,525** | **18,641,930** |
| Increase (Decrease) From Operations | 3,646,894 | (265,595) | 7,019,856 |
| **Estimated Ending Fund Balance Before Reserves** | **24,297,564** | **18,641,930** | **25,661,786** |
| Less Encumbrance Carryover Reserve [1] | (2,371) | - | - |
| Less Project Carryover Reserve [2] | (5,387,668) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **18,907,525** | **18,641,930** | **25,661,786** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3160 - Traffic Benefit Fee | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 6,137 | 6,058 | 3,584 |
| Capital Contributions From Developers and Governmental Activities | - | 5,000 | - |
| **TOTAL** | **6,137** | **11,058** | **3,584** |
| **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** | **6,137** | **11,058** | **3,584** |
| **Total Estimated Beginning Fund Balance** | **305,364** | **311,501** | **322,559** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **305,364** | **311,501** | **322,559** |
| Increase (Decrease) From Operations | 6,137 | 11,058 | 3,584 |
| **Estimated Ending Fund Balance Before Reserves** | **311,501** | **322,559** | **326,143** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **311,501** | **322,559** | **326,143** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3180 - Blue Oaks Blvd Fee | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 7,957 | 7,237 | 5,856 |
| Contribution In Aid of Construction | 361,333 | - | 250,000 |
| **TOTAL** | **369,290** | **7,237** | **255,856** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Developer Reimbursement | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 1,500,000 | - |
| Prior Year Project Carryover [2] | 900,000 | - | - |
| **TOTAL** | **900,000** | **1,500,000** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 394,619 | 1,500,000 | - |
| **TOTAL** | **394,619** | **1,500,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **874,671** | **7,237** | **255,856** |
| **Total Estimated Beginning Fund Balance** | **396,638** | **371,309** | **373,165** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (900,000) | (5,381) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **(503,362)** | **365,928** | **373,165** |
| Increase (Decrease) From Operations | 874,671 | 7,237 | 255,856 |
| **Estimated Ending Fund Balance Before Reserves** | **371,309** | **373,165** | **629,021** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (5,381) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **365,928** | **373,165** | **629,021** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3181 - Westpark Drive Fee | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 9,616 | 9,972 | 5,140 |
| Capital Contributions From Developers and Governmental Activities | 20,607 | - | - |
| Contribution In Aid of Construction | 463,007 | - | 50,000 |
| **TOTAL** | **493,230** | **9,972** | **55,140** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Developer Reimbursement | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 1,000,000 | - |
| **TOTAL** | **-** | **1,000,000** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 587,876 | 1,000,000 | - |
| **TOTAL** | **587,876** | **1,000,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(94,646)** | **9,972** | **55,140** |
| **Total Estimated Beginning Fund Balance** | **515,176** | **420,530** | **76,519** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | (353,983) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **515,176** | **66,547** | **76,519** |
| Increase (Decrease) From Operations | (94,646) | 9,972 | 55,140 |
| **Estimated Ending Fund Balance Before Reserves** | **420,530** | **76,519** | **131,659** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (353,983) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **66,547** | **76,519** | **131,659** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3201 - Roadway | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Grants and Contributions | 67,945 | - | - |
| Use of Property and Money | 18,647 | 23,964 | - |
| Other Revenue | - | - | - |
| Transfers In - Operating | 322,866 | 325,362 | 188,835 |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **409,458** | **349,326** | **188,835** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 4 | - | - |
| Public Works Engineering | 362 | - | - |
| Street Resurfacing | 4,256 | - | - |
| Other Expenditures/Expenses | 24,965 | 25,964 | 9,915 |
| **TOTAL** | **29,587** | **25,964** | **9,915** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | 102,062 | - | - |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 504,183 | - | - |
| **TOTAL** | **606,245** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 716,819 | - | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **716,819** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **269,297** | **323,362** | **178,920** |
| **Total Estimated Beginning Fund Balance** | **1,203,576** | **968,690** | **852,625** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (504,183) | (439,427) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **699,393** | **529,263** | **852,625** |
| Increase (Decrease) From Operations | 269,297 | 323,362 | 178,920 |
| **Estimated Ending Fund Balance Before Reserves** | **968,690** | **852,625** | **1,031,545** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (439,427) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **529,263** | **852,625** | **1,031,545** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3210 - Utility Impact Reimbursement | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 24,730 | 24,393 | 17,984 |
| Transfers In - Operating | 1,742,501 | 1,742,501 | 1,742,501 |
| **TOTAL** | **1,767,231** | **1,766,894** | **1,760,485** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Operating | 1,545,962 | 1,525,362 | 1,388,835 |
| **TOTAL** | **1,545,962** | **1,525,362** | **1,388,835** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 7,912 | - | - |
| **TOTAL** | **7,912** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 175 | - | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **175** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **229,007** | **241,532** | **371,650** |
| **Total Estimated Beginning Fund Balance** | **1,229,493** | **1,450,588** | **1,684,393** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (7,912) | (7,727) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,221,581** | **1,442,861** | **1,684,393** |
| Increase (Decrease) From Operations | 229,007 | 241,532 | 371,650 |
| **Estimated Ending Fund Balance Before Reserves** | **1,450,588** | **1,684,393** | **2,056,043** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (7,727) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,442,861** | **1,684,393** | **2,056,043** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3302 - Citywide Park In Lieu | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 458 | 456 | 269 |
| **TOTAL** | **458** | **456** | **269** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 46 | - | - |
| **TOTAL** | **46** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **412** | **456** | **269** |
| **Total Estimated Beginning Fund Balance** | **22,720** | **23,132** | **23,588** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **22,720** | **23,132** | **23,588** |
| Increase (Decrease) From Operations | 412 | 456 | 269 |
| **Estimated Ending Fund Balance Before Reserves** | **23,132** | **23,588** | **23,857** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **23,132** | **23,588** | **23,857** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3303 - Citywide Park | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 182,750 | 202,555 | 26,356 |
| Capital Contributions From Developers and Governmental Activities | 412,307 | 468,410 | 597,375 |
| Other Revenue | - | - | - |
| **TOTAL** | **595,057** | **670,965** | **623,731** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 30,693 | 21,300 | 12,077 |
| Other Expenditures/Expenses | - | 122,657 | 47,756 |
| **TOTAL** | **30,693** | **143,957** | **59,833** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | - | 25,000 |
| Transfers In - Capital | 1,200,000 | - | - |
| Transfers In - Loans | 2,875,000 | - | - |
| Prior Year Project Carryover [2] | 3,420,389 | - | - |
| **TOTAL** | **7,495,389** | **-** | **25,000** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 7,526,058 | - | 1,085,000 |
| Transfers Out - Capital | - | - | - |
| Transfers Out - Loans | - | 351,441 | 366,595 |
| **TOTAL** | **7,526,058** | **351,441** | **1,451,595** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **533,695** | **175,567** | **(862,697)** |
| **Total Estimated Beginning Fund Balance** | **7,403,678** | **4,516,984** | **1,654,220** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (3,420,389) | (3,038,331) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **3,983,289** | **1,478,653** | **1,654,220** |
| Increase (Decrease) From Operations | 533,695 | 175,567 | (862,697) |
| **Estimated Ending Fund Balance Before Reserves** | **4,516,984** | **1,654,220** | **791,523** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (3,038,331) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,478,653** | **1,654,220** | **791,523** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3304 - Citywide Park - West Roseville SP | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 206,669 | 246,904 | 83,865 |
| Capital Contributions From Developers and Governmental Activities | 1,212,997 | 765,120 | 887,151 |
| **TOTAL** | **1,419,666** | **1,012,024** | **971,016** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 7,309,793 | - | - |
| **TOTAL** | **7,309,793** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 6,596,241 | - | 1,300,000 |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **6,596,241** | **-** | **1,300,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **2,133,219** | **1,012,024** | **(328,984)** |
| **Total Estimated Beginning Fund Balance** | **12,498,993** | **7,322,419** | **3,615,604** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (7,309,793) | (4,718,839) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **5,189,200** | **2,603,580** | **3,615,604** |
| Increase (Decrease) From Operations | 2,133,219 | 1,012,024 | (328,984) |
| **Estimated Ending Fund Balance Before Reserves** | **7,322,419** | **3,615,604** | **3,286,620** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (4,718,839) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **2,603,580** | **3,615,604** | **3,286,620** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3305 - Citywide Park - Sierra Vista SP | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 15,052 | 13,738 | 11,655 |
| Capital Contributions From Developers and Governmental Activities | 250,211 | 1,542,547 | 1,529,879 |
| **TOTAL** | **265,263** | **1,556,285** | **1,541,534** |
| **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** | **265,263** | **1,556,285** | **1,541,534** |
| **Total Estimated Beginning Fund Balance** | **686,483** | **951,746** | **2,508,031** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **686,483** | **951,746** | **2,508,031** |
| Increase (Decrease) From Operations | 265,263 | 1,556,285 | 1,541,534 |
| **Estimated Ending Fund Balance Before Reserves** | **951,746** | **2,508,031** | **4,049,565** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **951,746** | **2,508,031** | **4,049,565** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3306 - Neighborhood Park - Southeast Roseville | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 49 | 27 | 41 |
| Capital Contributions From Developers and Governmental Activities | 1,792 | - | - |
| **TOTAL** | **1,841** | **27** | **41** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 2 | - | - |
| **TOTAL** | **2** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,839** | **27** | **41** |
| **Total Estimated Beginning Fund Balance** | **1,661** | **3,500** | **3,527** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,661** | **3,500** | **3,527** |
| Increase (Decrease) From Operations | 1,839 | 27 | 41 |
| **Estimated Ending Fund Balance Before Reserves** | **3,500** | **3,527** | **3,568** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **3,500** | **3,527** | **3,568** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3307 - Neighborhood Park - Northeast Roseville | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 542 | 536 | 318 |
| **TOTAL** | **542** | **536** | **318** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 30 | - | - |
| **TOTAL** | **30** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **512** | **536** | **318** |
| **Total Estimated Beginning Fund Balance** | **27,183** | **27,695** | **28,231** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **27,183** | **27,695** | **28,231** |
| Increase (Decrease) From Operations | 512 | 536 | 318 |
| **Estimated Ending Fund Balance Before Reserves** | **27,695** | **28,231** | **28,549** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **27,695** | **28,231** | **28,549** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3308 - Neighborhood Park - North Central | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 39,844 | 39,323 | 23,278 |
| **TOTAL** | **39,844** | **39,323** | **23,278** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 2,747 | 441 | 2,182 |
| **TOTAL** | **2,747** | **441** | **2,182** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 178,004 | - | - |
| **TOTAL** | **178,004** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | - | 1,500,000 |
| **TOTAL** | **-** | **-** | **1,500,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **215,101** | **38,882** | **(1,478,904)** |
| **Total Estimated Beginning Fund Balance** | **1,984,425** | **2,021,522** | **1,882,400** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (178,004) | (178,004) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,806,421** | **1,843,518** | **1,882,400** |
| Increase (Decrease) From Operations | 215,101 | 38,882 | (1,478,904) |
| **Estimated Ending Fund Balance Before Reserves** | **2,021,522** | **1,882,400** | **403,496** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (178,004) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,843,518** | **1,882,400** | **403,496** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3309 - Neighborhood Park - Northwest Roseville | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 2,924 | 2,493 | 1,939 |
| Capital Contributions From Developers and Governmental Activities | 55,089 | - | - |
| **TOTAL** | **58,013** | **2,493** | **1,939** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 11 | - | 207 |
| **TOTAL** | **11** | **-** | **207** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **58,002** | **2,493** | **1,732** |
| **Total Estimated Beginning Fund Balance** | **110,944** | **168,946** | **171,439** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **110,944** | **168,946** | **171,439** |
| Increase (Decrease) From Operations | 58,002 | 2,493 | 1,732 |
| **Estimated Ending Fund Balance Before Reserves** | **168,946** | **171,439** | **173,171** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **168,946** | **171,439** | **173,171** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3310 - Neighborhood Park - North Roseville SP | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 25,888 | 25,291 | 16,241 |
| Capital Contributions From Developers and Governmental Activities | 131,036 | - | - |
| **TOTAL** | **156,924** | **25,291** | **16,241** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 700 | 170 | 1,537 |
| **TOTAL** | **700** | **170** | **1,537** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **156,224** | **25,121** | **14,704** |
| **Total Estimated Beginning Fund Balance** | **1,275,933** | **1,432,157** | **1,457,278** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,275,933** | **1,432,157** | **1,457,278** |
| Increase (Decrease) From Operations | 156,224 | 25,121 | 14,704 |
| **Estimated Ending Fund Balance Before Reserves** | **1,432,157** | **1,457,278** | **1,471,982** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,432,157** | **1,457,278** | **1,471,982** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3311 - Neighborhood Park - West Roseville SP | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 219,239 | 238,661 | 127,292 |
| Capital Contributions From Developers and Governmental Activities | 1,745,550 | 1,297,867 | 1,352,799 |
| **TOTAL** | **1,964,789** | **1,536,528** | **1,480,091** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 24,387 | 2,995 | 27,569 |
| **TOTAL** | **24,387** | **2,995** | **27,569** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | - | - |
| Prior Year Project Carryover [2] | 4,216,235 | - | - |
| **TOTAL** | **4,216,235** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 2,880,214 | 3,703,403 | 4,400,000 |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **2,880,214** | **3,703,403** | **4,400,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **3,276,423** | **(2,169,870)** | **(2,947,478)** |
| **Total Estimated Beginning Fund Balance** | **11,986,394** | **11,046,582** | **7,250,691** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (4,216,235) | (1,626,021) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **7,770,159** | **9,420,561** | **7,250,691** |
| Increase (Decrease) From Operations | 3,276,423 | (2,169,870) | (2,947,478) |
| **Estimated Ending Fund Balance Before Reserves** | **11,046,582** | **7,250,691** | **4,303,213** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (1,626,021) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **9,420,561** | **7,250,691** | **4,303,213** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3312 - Neighborhood Park - Infill | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 33,389 | 32,662 | 19,751 |
| Capital Contributions From Developers and Governmental Activities | 37,346 | - | 23,814 |
| **TOTAL** | **70,735** | **32,662** | **43,565** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 2,653 | 366 | 1,859 |
| **TOTAL** | **2,653** | **366** | **1,859** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 99,950 | - | - |
| **TOTAL** | **99,950** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | - | 1,000,000 |
| **TOTAL** | **-** | **-** | **1,000,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **168,032** | **32,296** | **(958,294)** |
| **Total Estimated Beginning Fund Balance** | **1,648,620** | **1,716,702** | **1,649,048** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (99,950) | (99,950) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,548,670** | **1,616,752** | **1,649,048** |
| Increase (Decrease) From Operations | 168,032 | 32,296 | (958,294) |
| **Estimated Ending Fund Balance Before Reserves** | **1,716,702** | **1,649,048** | **690,754** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (99,950) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,616,752** | **1,649,048** | **690,754** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3313 - Neighborhood Park - Woodcreek East | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 388 | 389 | 229 |
| **TOTAL** | **388** | **389** | **229** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 108 | - | - |
| **TOTAL** | **108** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **280** | **389** | **229** |
| **Total Estimated Beginning Fund Balance** | **19,360** | **19,640** | **20,029** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **19,360** | **19,640** | **20,029** |
| Increase (Decrease) From Operations | 280 | 389 | 229 |
| **Estimated Ending Fund Balance Before Reserves** | **19,640** | **20,029** | **20,258** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **19,640** | **20,029** | **20,258** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3314 - Neighborhood Park - Stoneridge | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 31,822 | 31,523 | 19,002 |
| Capital Contributions From Developers and Governmental Activities | 11,235 | - | - |
| **TOTAL** | **43,057** | **31,523** | **19,002** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 1,628 | 750 | 1,930 |
| **TOTAL** | **1,628** | **750** | **1,930** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | 82,747 | - | - |
| **TOTAL** | **82,747** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 75,526 | - | - |
| **TOTAL** | **75,526** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **48,649** | **30,773** | **17,072** |
| **Total Estimated Beginning Fund Balance** | **1,687,596** | **1,653,498** | **1,677,050** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (82,747) | (7,221) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,604,849** | **1,646,277** | **1,677,050** |
| Increase (Decrease) From Operations | 48,649 | 30,773 | 17,072 |
| **Estimated Ending Fund Balance Before Reserves** | **1,653,498** | **1,677,050** | **1,694,122** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (7,221) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,646,277** | **1,677,050** | **1,694,122** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3315 - Neighborhood Park - Highland Reserve | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 253 | 255 | 147 |
| **TOTAL** | **253** | **255** | **147** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | 16 | - | - |
| **TOTAL** | **16** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **237** | **255** | **147** |
| **Total Estimated Beginning Fund Balance** | **12,584** | **12,821** | **13,076** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **12,584** | **12,821** | **13,076** |
| Increase (Decrease) From Operations | 237 | 255 | 147 |
| **Estimated Ending Fund Balance Before Reserves** | **12,821** | **13,076** | **13,223** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **12,821** | **13,076** | **13,223** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3316 - Neighborhood Park - Longmeadow | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 633 | 630 | 367 |
| **TOTAL** | **633** | **630** | **367** |
| **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** | **633** | **630** | **367** |
| **Total Estimated Beginning Fund Balance** | **31,539** | **32,172** | **32,802** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **31,539** | **32,172** | **32,802** |
| Increase (Decrease) From Operations | 633 | 630 | 367 |
| **Estimated Ending Fund Balance Before Reserves** | **32,172** | **32,802** | **33,169** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **32,172** | **32,802** | **33,169** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3317 - Neighborhood Park - Fiddyment 44/Walaire | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 6,067 | 5,978 | 3,543 |
| **TOTAL** | **6,067** | **5,978** | **3,543** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | - | - | 364 |
| **TOTAL** | **-** | **-** | **364** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **6,067** | **5,978** | **3,179** |
| **Total Estimated Beginning Fund Balance** | **301,881** | **307,948** | **313,926** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **301,881** | **307,948** | **313,926** |
| Increase (Decrease) From Operations | 6,067 | 5,978 | 3,179 |
| **Estimated Ending Fund Balance Before Reserves** | **307,948** | **313,926** | **317,105** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **307,948** | **313,926** | **317,105** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3318 - Neighborhood Park - Westbrook | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 35,341 | 34,083 | 10,540 |
| Capital Contributions From Developers and Governmental Activities | 395,536 | 789,260 | 149,312 |
| **TOTAL** | **430,877** | **823,343** | **159,852** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | - | - | 2,067 |
| **TOTAL** | **-** | **-** | **2,067** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | - | - |
| Prior Year Project Carryover [2] | 927,305 | - | - |
| **TOTAL** | **927,305** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 564,726 | 125,000 | 1,555,411 |
| **TOTAL** | **564,726** | **125,000** | **1,555,411** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **793,456** | **698,343** | **(1,397,626)** |
| **Total Estimated Beginning Fund Balance** | **1,695,711** | **1,561,862** | **1,397,626** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (927,305) | (862,579) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **768,406** | **699,283** | **1,397,626** |
| Increase (Decrease) From Operations | 793,456 | 698,343 | (1,397,626) |
| **Estimated Ending Fund Balance Before Reserves** | **1,561,862** | **1,397,626** | **-** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (862,579) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **699,283** | **1,397,626** | **-** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3319 - Neighborhood Park - Sierra Vista | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 6,736 | 684 | 15,956 |
| Capital Contributions From Developers and Governmental Activities | 1,039,301 | 1,831,706 | 2,750,937 |
| **TOTAL** | **1,046,037** | **1,832,390** | **2,766,893** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | - | - | 3,762 |
| **TOTAL** | **-** | **-** | **3,762** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | 125,000 | 2,600,000 |
| **TOTAL** | **-** | **125,000** | **2,600,000** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,046,037** | **1,707,390** | **163,131** |
| **Total Estimated Beginning Fund Balance** | **177,108** | **1,223,145** | **2,930,535** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **177,108** | **1,223,145** | **2,930,535** |
| Increase (Decrease) From Operations | 1,046,037 | 1,707,390 | 163,131 |
| **Estimated Ending Fund Balance Before Reserves** | **1,223,145** | **2,930,535** | **3,093,666** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,223,145** | **2,930,535** | **3,093,666** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3321 - Neighborhood Park - Campus Oaks | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 3,095 | 509 | 2,167 |
| Capital Contributions From Developers and Governmental Activities | 584,168 | 531,114 | 829,824 |
| **TOTAL** | **587,263** | **531,623** | **831,991** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | - | - | 1,280 |
| **TOTAL** | **-** | **-** | **1,280** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **587,263** | **531,623** | **830,711** |
| **Total Estimated Beginning Fund Balance** | **25,548** | **612,811** | **1,144,434** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **25,548** | **612,811** | **1,144,434** |
| Increase (Decrease) From Operations | 587,263 | 531,623 | 830,711 |
| **Estimated Ending Fund Balance Before Reserves** | **612,811** | **1,144,434** | **1,975,145** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **612,811** | **1,144,434** | **1,975,145** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3322 - Neighborhood Park - Creekview | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Capital Contributions From Developers and Governmental Activities | - | - | 499,884 |
| **TOTAL** | **-** | **-** | **499,884** |
| **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** | **-** | **-** | **499,884** |
| **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 | - | - | 499,884 |
| **Estimated Ending Fund Balance Before Reserves** | **-** | **-** | **499,884** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **-** | **-** | **499,884** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3323 - Bike Trail - Creekview | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Capital Contributions From Developers and Governmental Activities | - | - | 181,740 |
| **TOTAL** | **-** | **-** | **181,740** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Project Related [2] | - | 623,040 | - |
| **TOTAL** | **-** | **623,040** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | 623,040 | - |
| **TOTAL** | **-** | **623,040** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **-** | **-** | **181,740** |
| **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 | - | - | 181,740 |
| **Estimated Ending Fund Balance Before Reserves** | **-** | **-** | **181,740** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **-** | **-** | **181,740** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3345 - SVSP Fee Program - Admin | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 93,584 | 220,000 | 200,000 |
| Use of Property and Money | 2,935 | 7,023 | 2,102 |
| Prior Year Encumbrance Carryover [1] | 83,370 | - | - |
| **TOTAL** | **179,889** | **227,023** | **202,102** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Public Works Admin | 102 | - | - |
| Business Services | 593 | - | - |
| Development Services Engineering | 12,034 | 100,000 | - |
| Other Expenditures/Expenses | 57,923 | 150,000 | 95,000 |
| **TOTAL** | **70,652** | **250,000** | **95,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **109,237** | **(22,977)** | **107,102** |
| **Total Estimated Beginning Fund Balance** | **110,668** | **136,535** | **113,558** |
| Less Prior Year Encumbrance Carryover [1] | (83,370) | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **27,298** | **136,535** | **113,558** |
| Increase (Decrease) From Operations | 109,237 | (22,977) | 107,102 |
| **Estimated Ending Fund Balance Before Reserves** | **136,535** | **113,558** | **220,660** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **136,535** | **113,558** | **220,660** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3347 - SVSP Fee Program - Park Land | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 3,008 | - | - |
| Capital Contributions From Developers and Governmental Activities | 640,257 | - | - |
| **TOTAL** | **643,265** | **-** | **-** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 736,719 | - | - |
| **TOTAL** | **736,719** | **-** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(93,454)** | **-** | **-** |
| **Total Estimated Beginning Fund Balance** | **96,539** | **3,085** | **3,085** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **96,539** | **3,085** | **3,085** |
| Increase (Decrease) From Operations | (93,454) | - | - |
| **Estimated Ending Fund Balance Before Reserves** | **3,085** | **3,085** | **3,085** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **3,085** | **3,085** | **3,085** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3355 - Public Facilities | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 140,846 | 122,956 | 83,637 |
| Capital Contributions From Developers and Governmental Activities | 3,277,004 | 3,100,000 | 3,500,000 |
| **TOTAL** | **3,417,851** | **3,222,956** | **3,583,637** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Park Development | - | - | - |
| Other Expenditures/Expenses | 122,498 | 91,720 | 68,489 |
| Transfers Out - Operating | 400,000 | 243,101 | 200,000 |
| **TOTAL** | **522,498** | **334,821** | **268,489** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Transfers In - Loans | - | - | - |
| Prior Year Project Carryover [2] | 820,455 | - | - |
| **TOTAL** | **820,455** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 1,223,852 | - | - |
| Transfers Out - Capital | 1,573 | - | - |
| Transfers Out - Loans | 442,387 | 442,388 | 442,388 |
| **TOTAL** | **1,667,812** | **442,388** | **442,388** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **2,047,996** | **2,445,747** | **2,872,760** |
| **Total Estimated Beginning Fund Balance** | **6,536,437** | **7,763,978** | **8,920,479** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (820,455) | (1,289,246) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **5,715,982** | **6,474,732** | **8,920,479** |
| Increase (Decrease) From Operations | 2,047,996 | 2,445,747 | 2,872,760 |
| **Estimated Ending Fund Balance Before Reserves** | **7,763,978** | **8,920,479** | **11,793,239** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (1,289,246) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **6,474,732** | **8,920,479** | **11,793,239** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3360 - Fire Facilities | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 1,322,623 | 1,200,000 | 1,500,000 |
| Use of Property and Money | 59,977 | 49,161 | 49,601 |
| Prior Year Encumbrance Carryover [1] | 4,076 | - | - |
| **TOTAL** | **1,386,676** | **1,249,161** | **1,549,601** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Fire Administration | 4,095 | - | - |
| Other Expenditures/Expenses | 7,681 | 15,776 | 8,826 |
| **TOTAL** | **11,775** | **15,776** | **8,826** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| Prior Year Project Carryover [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,374,901** | **1,233,385** | **1,540,775** |
| **Total Estimated Beginning Fund Balance** | **2,677,003** | **4,047,828** | **4,880,213** |
| Less Prior Year Encumbrance Carryover [1] | (4,076) | - | - |
| Less Prior Year Project Carryover [2] | - | (401,000) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **2,672,927** | **3,646,828** | **4,880,213** |
| Increase (Decrease) From Operations | 1,374,901 | 1,233,385 | 1,540,775 |
| **Estimated Ending Fund Balance Before Reserves** | **4,047,828** | **4,880,213** | **6,420,988** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (401,000) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **3,646,828** | **4,880,213** | **6,420,988** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3365 - Downtown Parking | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 1,520 | 1,501 | 888 |
| Transfers In - Operating | - | - | 645,177 |
| **TOTAL** | **1,520** | **1,501** | **646,065** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | - | - | 75,736 |
| **TOTAL** | **-** | **-** | **75,736** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Loans | - | - | 569,441 |
| **TOTAL** | **-** | **-** | **569,441** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,520** | **1,501** | **888** |
| **Total Estimated Beginning Fund Balance** | **75,530** | **77,050** | **78,551** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **75,530** | **77,050** | **78,551** |
| Increase (Decrease) From Operations | 1,520 | 1,501 | 888 |
| **Estimated Ending Fund Balance Before Reserves** | **77,050** | **78,551** | **79,439** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **77,050** | **78,551** | **79,439** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3367 - Downtown Benefit | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 1,125 | 1,823 | 4,814 |
| Capital Contributions From Developers and Governmental Activities | 220,000 | - | 1,000,000 |
| **TOTAL** | **221,125** | **1,823** | **1,004,814** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Operating | - | - | 645,177 |
| **TOTAL** | **-** | **-** | **645,177** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **221,125** | **1,823** | **359,637** |
| **Total Estimated Beginning Fund Balance** | **231** | **221,356** | **223,179** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **231** | **221,356** | **223,179** |
| Increase (Decrease) From Operations | 221,125 | 1,823 | 359,637 |
| **Estimated Ending Fund Balance Before Reserves** | **221,356** | **223,179** | **582,816** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **221,356** | **223,179** | **582,816** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3375 - Air Quality Mitigation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 2,198 | - | 1,849 |
| Capital Contributions From Developers and Governmental Activities | 49,085 | 41,000 | 60,000 |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **51,284** | **41,000** | **61,849** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Expenditures/Expenses | 939 | 1,806 | 596 |
| **TOTAL** | **939** | **1,806** | **596** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **50,345** | **39,194** | **61,253** |
| **Total Estimated Beginning Fund Balance** | **99,013** | **149,358** | **188,552** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **99,013** | **149,358** | **188,552** |
| Increase (Decrease) From Operations | 50,345 | 39,194 | 61,253 |
| **Estimated Ending Fund Balance Before Reserves** | **149,358** | **188,552** | **249,805** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **149,358** | **188,552** | **249,805** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3380 - Bike Trail | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Taxes | - | 160,148 | - |
| Use of Property and Money | 5,714 | 4,651 | 3,242 |
| Other Revenue | - | - | - |
| Transfers In - Operating | 124,650 | 128,005 | 131,851 |
| **TOTAL** | **130,363** | **292,804** | **135,093** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Open Space | - | - | - |
| Bike Trail Maintenance | 62,433 | 160,148 | 184,882 |
| Other Expenditures/Expenses | 2,655 | 2,580 | 4,770 |
| **TOTAL** | **65,088** | **162,728** | **189,652** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **65,276** | **130,076** | **(54,559)** |
| **Total Estimated Beginning Fund Balance** | **307,223** | **372,499** | **502,575** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **307,223** | **372,499** | **502,575** |
| Increase (Decrease) From Operations | 65,276 | 130,076 | (54,559) |
| **Estimated Ending Fund Balance Before Reserves** | **372,499** | **502,575** | **448,016** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **372,499** | **502,575** | **448,016** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3385 - Pleasant Grove Drainage Basin | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 174,193 | 168,552 | 124,711 |
| Capital Contributions From Developers and Governmental Activities | 1,098,226 | 440,000 | 750,000 |
| Other Revenue | 111,017 | - | - |
| **TOTAL** | **1,383,436** | **608,552** | **874,711** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Developer Reimbursement | 787,550 | - | - |
| Other Expenditures/Expenses | 30,903 | 19,296 | 38,094 |
| **TOTAL** | **818,453** | **19,296** | **38,094** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | 1,427,324 | - | - |
| Prior Year Project Carryover [2] | (860,361) | - | - |
| **TOTAL** | **566,963** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 129 | - | - |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **129** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **1,131,817** | **589,256** | **836,617** |
| **Total Estimated Beginning Fund Balance** | **8,426,478** | **10,418,656** | **10,346,826** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | 860,361 | (661,086) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **9,286,839** | **9,757,570** | **10,346,826** |
| Increase (Decrease) From Operations | 1,131,817 | 589,256 | 836,617 |
| **Estimated Ending Fund Balance Before Reserves** | **10,418,656** | **10,346,826** | **11,183,443** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (661,086) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **9,757,570** | **10,346,826** | **11,183,443** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3390 - Traffic Coordination | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | - | - | - |
| Use of Property and Money | 51,428 | 50,515 | 30,429 |
| Capital Contributions From Developers and Governmental Activities | 40,900 | - | - |
| **TOTAL** | **92,328** | **50,515** | **30,429** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Traffic Signal Coordination | - | 40,000 | 40,000 |
| Other Expenditures/Expenses | 14,710 | 9,772 | 14,142 |
| **TOTAL** | **14,710** | **49,772** | **54,142** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **77,618** | **743** | **(23,713)** |
| **Total Estimated Beginning Fund Balance** | **2,557,679** | **2,635,297** | **2,636,040** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **2,557,679** | **2,635,297** | **2,636,040** |
| Increase (Decrease) From Operations | 77,618 | 743 | (23,713) |
| **Estimated Ending Fund Balance Before Reserves** | **2,635,297** | **2,636,040** | **2,612,327** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **2,635,297** | **2,636,040** | **2,612,327** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3395 - City County Mitigation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 103,005 | 95,494 | 73,172 |
| Capital Contributions From Developers and Governmental Activities | 888,981 | 2,281,368 | 6,500,000 |
| **TOTAL** | **991,986** | **2,376,862** | **6,573,172** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Public Works Admin | 22,806 | - | - |
| Developer Reimbursement | - | 2,531,368 | 5,000,000 |
| **TOTAL** | **22,806** | **2,531,368** | **5,000,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **969,180** | **(154,506)** | **1,573,172** |
| **Total Estimated Beginning Fund Balance** | **4,645,358** | **5,614,538** | **5,460,032** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **4,645,358** | **5,614,538** | **5,460,032** |
| Increase (Decrease) From Operations | 969,180 | (154,506) | 1,573,172 |
| **Estimated Ending Fund Balance Before Reserves** | **5,614,538** | **5,460,032** | **7,033,204** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **5,614,538** | **5,460,032** | **7,033,204** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 3410 - Al Johnson Wildlife Area | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | - | - | - |
| Use of Property and Money | 69,486 | 85,005 | 76,612 |
| **TOTAL** | **69,486** | **85,005** | **76,612** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Parks Maintenance | - | - | - |
| Open Space | 544 | 70,000 | 70,000 |
| **TOTAL** | **544** | **70,000** | **70,000** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **68,942** | **15,005** | **6,612** |
| **Total Estimated Beginning Fund Balance** | **1,149,432** | **1,218,374** | **1,233,379** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,149,432** | **1,218,374** | **1,233,379** |
| Increase (Decrease) From Operations | 68,942 | 15,005 | 6,612 |
| **Estimated Ending Fund Balance Before Reserves** | **1,218,374** | **1,233,379** | **1,239,991** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,218,374** | **1,233,379** | **1,239,991** |

[#] End notes are available on the last page of the Fund Summaries section.

## Permanent Fund

This fund is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs, to remain intact in perpetuity or until a specific future date or event. Permanent Fund is:

- **Citizens Benefit 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 funds used for public infrastructure improvements and maintenance financed by special levies against property holders. They are secured by special taxes assessed on the property owners within the district to pay the principal and interest on the bonds.

## Trust Funds

These funds are 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, as well as realized and unrealized gains/losses.
- **Private Purpose Trust Funds** – a collection of trust funds including the Library Endowment Fund and various urban reserve funds.
- **Successor Agency to the Former RDA Fund** - is responsible for unwinding the affairs of the former Redevelopment Agency (RDA). The Successor Agency will continue to oversee completion of redevelopment projects, dispose of assets and properties of the former RDA and meet its enforceable obligations. A seven-member Oversight Board approves the 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's facilities.
- **Facilities Services Fund** – provides building maintenance and custodial services to all departments citywide.
- **Equipment Replacement Fund -** provides for the replacement of equipment for General Fund departments.
- **IT Operations Fund** - provides information technology support and services for digital communication, database and cloud, network infrastructure, business solutions, GIS, client services, and enterprise solutions to all departments citywide.
- **IT Replacement Fund** - provides rehabilitation for City's information technology infrastructure.

Self-insurance funds are:

- **General Benefits Fund**
  - Dental Insurance Fund
  - Vision Insurance Fund
  - Section 125 Fund
- **General Liability Fund**
- **Workers' Compensation Fund**
- **Unemployment Insurance Fund**

These self-insurance funds provide services and benefits to the City and its employees on a cost reimbursement basis. The primary source of revenue is a premium charged to funds that include city salaries.

# Fund Summary

| 3901 - Citizens Benefit | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 414,060 | 375,000 | 242,000 |
| Other Revenue | 14,614 | 5,500 | 2,100 |
| Transfers In - Operating | - | 1,044,840 | - |
| **TOTAL** | **428,674** | **1,425,340** | **244,100** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Community Benefit Trust - Community Grants | 791,779 | 408,075 | 372,700 |
| Community Benefit Trust - REACH | 3,124 | 5,500 | 2,100 |
| Transfers Out - Operating | 3,015 | - | - |
| **TOTAL** | **797,918** | **413,575** | **374,800** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Loans | 1,049,840 | - | - |
| **TOTAL** | **1,049,840** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(1,419,084)** | **1,011,765** | **(130,700)** |
| **Total Estimated Beginning Fund Balance** | **17,649,417** | **16,230,333** | **17,242,098** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **17,649,417** | **16,230,333** | **17,242,098** |
| Increase (Decrease) From Operations | (1,419,084) | 1,011,765 | (130,700) |
| **Estimated Ending Fund Balance Before Reserves** | **16,230,333** | **17,242,098** | **17,111,398** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **16,230,333** | **17,242,098** | **17,111,398** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 7499 - Special Assessments Community Facility Districts | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Taxes | 29,562,427 | 30,868,324 | 32,363,592 |
| Charges for Services | - | - | - |
| Use of Property and Money | 370,777 | 514,180 | 240,238 |
| Other Revenue | 130,095 | - | - |
| **TOTAL** | **30,063,299** | **31,382,504** | **32,603,830** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| CFD Special Assessments | 1,901,691 | 33,866,426 | 33,347,659 |
| Other Expenditures/Expenses | 1,912,480 | - | - |
| Transfers Out - Operating | 38,164 | - | - |
| **TOTAL** | **3,852,335** | **33,866,426** | **33,347,659** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | 33,052,870 | - | - |
| **TOTAL** | **33,052,870** | **-** | **-** |
| **Other Sources/(Uses) [3]** | **-** | **2,227,868** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(6,841,906)** | **(256,054)** | **(743,829)** |
| **Total Estimated Beginning Fund Balance** | **26,577,796** | **19,735,890** | **19,479,836** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **26,577,796** | **19,735,890** | **19,479,836** |
| Increase (Decrease) From Operations | (6,841,906) | (256,054) | (743,829) |
| **Estimated Ending Fund Balance Before Reserves** | **19,735,890** | **19,479,836** | **18,736,007** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **19,735,890** | **19,479,836** | **18,736,007** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 7001 - Other Post Employment Trust | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 5,308,960 | 6,000,000 | 5,005,734 |
| Other Revenue | 6,545,867 | 15,719,455 | 12,894,676 |
| Transfers In - Operating | - | - | - |
| **TOTAL** | **11,854,828** | **21,719,455** | **17,900,410** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Other Post Employment Benefit | 142,934 | 190,000 | 195,000 |
| Other Expenditures/Expenses | - | 8,470,666 | 8,535,471 |
| **TOTAL** | **142,934** | **8,660,666** | **8,730,471** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **11,711,893** | **13,058,789** | **9,169,939** |
| **Total Estimated Beginning Fund Balance** | **97,959,406** | **109,671,299** | **122,730,088** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **97,959,406** | **109,671,299** | **122,730,088** |
| Increase (Decrease) From Operations | 11,711,893 | 13,058,789 | 9,169,939 |
| **Estimated Ending Fund Balance Before Reserves** | **109,671,299** | **122,730,088** | **131,900,027** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **109,671,299** | **122,730,088** | **131,900,027** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 7199 - Endowment Trust | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Use of Property and Money | 30,881 | 34,861 | 23,234 |
| **TOTAL** | **30,881** | **34,861** | **23,234** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Endowment and Preserve Areas | 12,366 | 10,447 | 10,198 |
| **TOTAL** | **12,366** | **10,447** | **10,198** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **18,515** | **24,414** | **13,036** |
| **Total Estimated Beginning Fund Balance** | **1,932,495** | **1,951,010** | **1,975,424** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,932,495** | **1,951,010** | **1,975,424** |
| Increase (Decrease) From Operations | 18,515 | 24,414 | 13,036 |
| **Estimated Ending Fund Balance Before Reserves** | **1,951,010** | **1,975,424** | **1,988,460** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,951,010** | **1,975,424** | **1,988,460** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 7201 - Successor Agency to the former RDA | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Taxes | 3,751,088 | 3,898,770 | 3,838,527 |
| Use of Property and Money | 60,407 | 72,294 | 31,072 |
| Other Revenue | - | - | - |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **3,811,495** | **3,971,064** | **3,869,599** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Successor to the RDA | 253,490 | 290,149 | 206,510 |
| Other Expenditures/Expenses | 232,960 | - | - |
| Transfers Out - Operating | 200,000 | 200,000 | 188,986 |
| **TOTAL** | **686,449** | **490,149** | **395,496** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | 99,783 | - | - |
| **TOTAL** | **99,783** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Debt Service | 1,945,582 | 1,950,960 | 1,938,902 |
| Project Related [2] | 100,000 | - | - |
| Transfers Out - Capital | - | - | - |
| Transfers Out - Loans | 1,013,898 | 1,678,699 | 797,152 |
| **TOTAL** | **3,059,480** | **3,629,659** | **2,736,054** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **165,349** | **(148,744)** | **738,049** |
| **Total Estimated Beginning Fund Balance** | **2,444,534** | **2,510,100** | **2,295,909** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | (99,783) | (65,447) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **2,344,751** | **2,444,653** | **2,295,909** |
| Increase (Decrease) From Operations | 165,349 | (148,744) | 738,049 |
| **Estimated Ending Fund Balance Before Reserves** | **2,510,100** | **2,295,909** | **3,033,958** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (65,447) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **2,444,653** | **2,295,909** | **3,033,958** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4001 - Fleet Services | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 7,793,839 | 9,046,002 | 9,765,556 |
| Grants and Contributions | 4,902 | - | - |
| Use of Property and Money | 57,764 | 71,444 | 62,833 |
| Other Revenue | 179,638 | 174,000 | 187,000 |
| Prior Year Encumbrance Carryover [1] | - | 9,050 | - |
| **TOTAL** | **8,036,143** | **9,300,496** | **10,015,389** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Fleet | 7,100,893 | 9,086,893 | 9,341,035 |
| Other Expenditures/Expenses | 552,886 | 641,223 | 660,726 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **7,653,779** | **9,728,116** | **10,001,761** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Prior Year Project Carryover [2] | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 400 | 610,000 | - |
| Transfers Out - Capital | 81,120 | - | - |
| **TOTAL** | **81,520** | **610,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **300,844** | **(1,037,620)** | **13,628** |
| **Total Estimated Beginning Fund Balance** | **1,192,938** | **1,493,782** | **407,712** |
| Less Prior Year Encumbrance Carryover [1] | - | (9,050) | - |
| Less Prior Year Project Carryover [2] | - | (39,400) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,192,938** | **1,445,332** | **407,712** |
| Increase (Decrease) From Operations | 300,844 | (1,037,620) | 13,628 |
| **Estimated Ending Fund Balance Before Reserves** | **1,493,782** | **407,712** | **421,340** |
| Less Encumbrance Carryover Reserve [1] | (9,050) | - | - |
| Less Project Carryover Reserve [2] | (39,400) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,445,332** | **407,712** | **421,340** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4005 - Fleet Replacement | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 6,625,308 | 7,300,118 | 7,635,656 |
| Use of Property and Money | 654,043 | 746,832 | 408,401 |
| Other Revenue | 222,701 | - | - |
| Transfers In - Operating | - | - | 40,525 |
| Prior Year Encumbrance Carryover [1] | 1,708,483 | 6,984,194 | - |
| **TOTAL** | **9,210,535** | **15,031,144** | **8,084,582** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Fleet | 3,385,774 | 17,974,161 | 4,425,066 |
| Other Expenditures/Expenses | 95,855 | 133,924 | 137,586 |
| Transfers Out - Operating | - | 22,712 | - |
| **TOTAL** | **3,481,629** | **18,130,797** | **4,562,652** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Loans | 215,345 | 566,787 | 581,941 |
| Prior Year Project Carryover [2] | - | - | - |
| **TOTAL** | **215,345** | **566,787** | **581,941** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | - | 652 |
| Transfers Out - Capital | 1,983 | - | - |
| Transfers Out - Loans | 3,215,000 | - | - |
| **TOTAL** | **3,216,983** | **-** | **652** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **2,727,268** | **(2,532,866)** | **4,103,219** |
| **Total Estimated Beginning Fund Balance** | **32,652,796** | **33,671,581** | **24,154,521** |
| Less Prior Year Encumbrance Carryover [1] | (1,708,483) | (6,984,194) | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **30,944,313** | **26,687,387** | **24,154,521** |
| Increase (Decrease) From Operations | 2,727,268 | (2,532,866) | 4,103,219 |
| **Estimated Ending Fund Balance Before Reserves** | **33,671,581** | **24,154,521** | **28,257,741** |
| Less Encumbrance Carryover Reserve [1] | (6,984,194) | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **26,687,387** | **24,154,521** | **28,257,741** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4031 - Equipment Replacement | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 1,000,000 | 300,000 | 586,403 |
| Use of Property and Money | 12,798 | 12,036 | 7,974 |
| Transfers In - Operating | - | - | 1,495,631 |
| Prior Year Encumbrance Carryover [1] | - | 673,301 | - |
| **TOTAL** | **1,012,798** | **985,337** | **2,090,008** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Police Administration | - | - | 12,000 |
| Patrol | 52,930 | - | 60,000 |
| Investigations | 19 | - | - |
| Fire Operations | 18,750 | 325 | 72,000 |
| Fire Support Services | 189,949 | 672,976 | 53,000 |
| Fire Training | - | - | 20,000 |
| Parks Maintenance | 107,389 | - | - |
| Aquatics | - | - | 133,825 |
| Roseville Sports Center | - | - | - |
| Maidu Community Center | - | - | - |
| Library | - | - | 16,000 |
| Streets | 19,610 | - | - |
| Building Maintenance | 2,694 | 300,000 | 219,578 |
| Other Expenditures/Expenses | (1,911) | - | - |
| **TOTAL** | **389,430** | **973,301** | **586,403** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **623,369** | **12,036** | **1,503,605** |
| **Total Estimated Beginning Fund Balance** | **592,164** | **1,215,533** | **554,268** |
| Less Prior Year Encumbrance Carryover [1] | - | (673,301) | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **592,164** | **542,232** | **554,268** |
| Increase (Decrease) From Operations | 623,369 | 12,036 | 1,503,605 |
| **Estimated Ending Fund Balance Before Reserves** | **1,215,533** | **554,268** | **2,057,873** |
| Less Encumbrance Carryover Reserve [1] | (673,301) | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **542,232** | **554,268** | **2,057,873** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4061 - Facility Services | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 4,650,738 | 5,596,336 | 6,127,975 |
| Grants and Contributions | 24,549 | - | - |
| Use of Property and Money | 12,471 | 10,669 | 10,149 |
| Other Revenue | 2,079 | - | - |
| Prior Year Encumbrance Carryover [1] | 4,035 | - | - |
| **TOTAL** | **4,693,871** | **5,607,005** | **6,138,124** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Custodial Services | 895,842 | 1,327,367 | 1,461,858 |
| Building Maintenance | 2,950,038 | 3,619,018 | 3,790,166 |
| Facility Rehabiliation | 2,993 | - | 8,538 |
| Fleet | - | 70,862 | - |
| Other Expenditures/Expenses | 512,637 | 614,540 | 418,507 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **4,361,509** | **5,631,787** | **5,679,069** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 400 | - | - |
| Transfers Out - Capital | 81,345 | - | - |
| **TOTAL** | **81,745** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **250,617** | **(24,782)** | **459,055** |
| **Total Estimated Beginning Fund Balance** | **370,803** | **617,385** | **583,203** |
| Less Prior Year Encumbrance Carryover [1] | (4,035) | - | - |
| Less Prior Year Project Carryover [2] | - | (9,400) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **366,768** | **607,985** | **583,203** |
| Increase (Decrease) From Operations | 250,617 | (24,782) | 459,055 |
| **Estimated Ending Fund Balance Before Reserves** | **617,385** | **583,203** | **1,042,258** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (9,400) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **607,985** | **583,203** | **1,042,258** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4065 - Facility Rehabilitation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 1,158,497 | 1,587,154 | 1,133,888 |
| Use of Property and Money | 12,403 | 16,887 | 14,775 |
| Transfers In - Operating | - | - | 1,545,631 |
| Prior Year Encumbrance Carryover [1] | 21,734 | 5,958 | - |
| **TOTAL** | **1,192,634** | **1,609,999** | **2,694,294** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Building Maintenance | - | - | - |
| Facility Rehabiliation | 731,065 | 351,556 | 132,511 |
| Other Expenditures/Expenses | 65,363 | 60,627 | 48,248 |
| **TOTAL** | **796,428** | **412,183** | **180,759** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Transfers In - Capital | - | - | - |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 214,449 | 1,174,068 | 1,167,169 |
| Transfers Out - Capital | 3,629 | - | - |
| **TOTAL** | **218,078** | **1,174,068** | **1,167,169** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **178,128** | **23,748** | **1,346,366** |
| **Total Estimated Beginning Fund Balance** | **682,919** | **839,313** | **467,355** |
| Less Prior Year Encumbrance Carryover [1] | (21,734) | (5,958) | - |
| Less Prior Year Project Carryover [2] | - | (389,748) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **661,185** | **443,607** | **467,355** |
| Increase (Decrease) From Operations | 178,128 | 23,748 | 1,346,366 |
| **Estimated Ending Fund Balance Before Reserves** | **839,313** | **467,355** | **1,813,721** |
| Less Encumbrance Carryover Reserve [1] | (5,958) | - | - |
| Less Project Carryover Reserve [2] | (389,748) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **443,607** | **467,355** | **1,813,721** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4101 - Information Technology Operations | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 10,190,297 | 12,214,776 | 13,035,193 |
| Grants and Contributions | 733 | - | - |
| Use of Property and Money | 27,170 | 10,320 | 15,426 |
| Prior Year Encumbrance Carryover [1] | 130,181 | 37,726 | - |
| **TOTAL** | **10,348,380** | **12,262,822** | **13,050,619** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Strategic Plan and Digital Communications | 2,362,413 | 2,701,199 | 3,533,236 |
| Security | - | 616,105 | 641,116 |
| Database and Cloud | 990,370 | - | 338,060 |
| Data Intelligence | - | 1,523,206 | 1,220,456 |
| Network Infrastructure | 2,052,233 | 2,390,675 | 2,478,159 |
| GIS Analytics | 511,213 | - | 21,395 |
| Business Solutions | 960,615 | 1,191,126 | 1,464,580 |
| Client Services | 1,228,536 | 1,217,316 | 1,406,542 |
| Enterprise Solutions | 873,299 | 1,626,857 | 1,373,976 |
| Other Expenditures/Expenses | 411,883 | 652,220 | 1,008,600 |
| Transfers Out - Operating | - | - | - |
| **TOTAL** | **9,390,564** | **11,918,704** | **13,486,121** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | - | 463,000 | - |
| Transfers Out - Capital | 221,417 | - | - |
| **TOTAL** | **221,417** | **463,000** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **736,399** | **(118,882)** | **(435,502)** |
| **Total Estimated Beginning Fund Balance** | **551,432** | **1,157,650** | **1,001,042** |
| Less Prior Year Encumbrance Carryover [1] | (130,181) | (37,726) | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **421,251** | **1,119,924** | **1,001,042** |
| Increase (Decrease) From Operations | 736,399 | (118,882) | (435,502) |
| **Estimated Ending Fund Balance Before Reserves** | **1,157,650** | **1,001,042** | **565,541** |
| Less Encumbrance Carryover Reserve [1] | (37,726) | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,119,924** | **1,001,042** | **565,541** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4105 - Information Technology Replacement | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 670,000 | 410,286 | 510,105 |
| Use of Property and Money | 11,188 | 14,770 | 7,119 |
| Transfers In - Operating | - | - | 1,545,631 |
| **TOTAL** | **681,188** | **425,056** | **2,062,855** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Data Intelligence | - | 10,000 | - |
| Network Infrastructure | 108,324 | - | - |
| Client Services | 6,125 | - | - |
| **TOTAL** | **114,449** | **10,000** | **-** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Project Related [2] | 658,635 | 454,566 | 510,105 |
| Transfers Out - Capital | - | - | - |
| **TOTAL** | **658,635** | **454,566** | **510,105** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(91,896)** | **(39,510)** | **1,552,750** |
| **Total Estimated Beginning Fund Balance** | **845,883** | **753,987** | **366,912** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | (347,565) | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **845,883** | **406,422** | **366,912** |
| Increase (Decrease) From Operations | (91,896) | (39,510) | 1,552,750 |
| **Estimated Ending Fund Balance Before Reserves** | **753,987** | **366,912** | **1,919,662** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | (347,565) | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **406,422** | **366,912** | **1,919,662** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4211 - Workers Compensation | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 3,993,300 | 3,993,355 | 4,113,557 |
| Use of Property and Money | 214,792 | 233,542 | 124,312 |
| Other Revenue | 118,342 | - | - |
| **TOTAL** | **4,326,434** | **4,226,897** | **4,237,869** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Human Resources Administration | 1,224 | - | - |
| Risk Management | 5,051,996 | 4,241,494 | 5,127,240 |
| **TOTAL** | **5,053,220** | **4,241,494** | **5,127,240** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | 9,694 | - | - |
| **TOTAL** | **9,694** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(736,480)** | **(14,597)** | **(889,371)** |
| **Total Estimated Beginning Fund Balance** | **10,313,721** | **9,577,241** | **9,562,644** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **10,313,721** | **9,577,241** | **9,562,644** |
| Increase (Decrease) From Operations | (736,480) | (14,597) | (889,371) |
| **Estimated Ending Fund Balance Before Reserves** | **9,577,241** | **9,562,644** | **8,673,273** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **9,577,241** | **9,562,644** | **8,673,273** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4231 - General Liability | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 2,415,273 | 2,110,064 | 2,411,881 |
| Use of Property and Money | 91,671 | 79,773 | 38,508 |
| Other Revenue | - | 35,000 | - |
| **TOTAL** | **2,506,944** | **2,224,837** | **2,450,389** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Human Resources Administration | 734 | - | - |
| Risk Management | 2,866,106 | 3,373,809 | 4,287,119 |
| **TOTAL** | **2,866,840** | **3,373,809** | **4,287,119** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Transfers Out - Capital | 9,694 | - | - |
| **TOTAL** | **9,694** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(369,590)** | **(1,148,972)** | **(1,836,730)** |
| **Total Estimated Beginning Fund Balance** | **5,105,147** | **4,735,557** | **3,586,585** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **5,105,147** | **4,735,557** | **3,586,585** |
| Increase (Decrease) From Operations | (369,590) | (1,148,972) | (1,836,730) |
| **Estimated Ending Fund Balance Before Reserves** | **4,735,557** | **3,586,585** | **1,749,855** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **4,735,557** | **3,586,585** | **1,749,855** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4251 - Unemployment Insurance | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 90,710 | 175,049 | 384,378 |
| Grants and Contributions | - | - | - |
| Use of Property and Money | 19,735 | 20,935 | 4,578 |
| Other Revenue | - | - | - |
| **TOTAL** | **110,445** | **195,984** | **388,956** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Risk Management | 753,860 | 189,329 | 11,417 |
| Other Expenditures/Expenses | - | - | 384,378 |
| **TOTAL** | **753,860** | **189,329** | **395,795** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **(643,415)** | **6,655** | **(6,839)** |
| **Total Estimated Beginning Fund Balance** | **1,044,820** | **401,405** | **408,060** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,044,820** | **401,405** | **408,060** |
| Increase (Decrease) From Operations | (643,415) | 6,655 | (6,839) |
| **Estimated Ending Fund Balance Before Reserves** | **401,405** | **408,060** | **401,221** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **401,405** | **408,060** | **401,221** |

[#] End notes are available on the last page of the Fund Summaries section.

# Fund Summary

| 4279 - General Benefits | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| Charges for Services | 2,092,234 | 2,172,408 | 2,080,802 |
| Use of Property and Money | 3,526 | 23,910 | 7,445 |
| Other Revenue | 19,847 | - | - |
| Prior Year Encumbrance Carryover [1] | - | - | - |
| **TOTAL** | **2,115,606** | **2,196,318** | **2,088,247** |
| **OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| Risk Management | 1,798,571 | 2,598,505 | 427,181 |
| Other Expenditures/Expenses | - | - | 1,844,670 |
| **TOTAL** | **1,798,571** | **2,598,505** | **2,271,851** |
| **NON-OPERATING REVENUES, TRANSFERS IN, AND CARRYOVER** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **NON-OPERATING EXPENDITURES/EXPENSES AND TRANSFERS OUT** | | | |
| **TOTAL** | **-** | **-** | **-** |
| **INCREASE (DECREASE) FROM OPERATIONS** | **317,035** | **(402,187)** | **(183,604)** |
| **Total Estimated Beginning Fund Balance** | **1,150,529** | **1,467,564** | **1,065,377** |
| Less Prior Year Encumbrance Carryover [1] | - | - | - |
| Less Prior Year Project Carryover [2] | - | - | - |
| **Total Estimated Adjusted Beginning Fund Balance** | **1,150,529** | **1,467,564** | **1,065,377** |
| Increase (Decrease) From Operations | 317,035 | (402,187) | (183,604) |
| **Estimated Ending Fund Balance Before Reserves** | **1,467,564** | **1,065,377** | **881,773** |
| Less Encumbrance Carryover Reserve [1] | - | - | - |
| Less Project Carryover Reserve [2] | - | - | - |
| **ESTIMATED UNRESTRICTED ENDING FUND BALANCE** | **1,467,564** | **1,065,377** | **881,773** |

[#] 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 in FY2019-20 since they represent the reserve set aside to cover the carryover of expenses/expenditures from prior fiscal years. Project carryovers no longer appear as non-operating revenue beginning in FY2020-21 because the City has adjusted methodologies and no longer increases the annual non-operating budget for the remaining project balances. Instead, prior year project budgets are tracked and accounted for within the City's financial system. The beginning fund balances in FY2019-20 and FY2020-21 have been adjusted down by the amount of these reserves.*

**Project budget and carryover detail by fund**

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| **1001 - General** | | | | | |
| 28999 - Development Consolidated Billing | - | 5,535,250 | 5,535,250 | 5,850,000 | 5,850,000 |
| 400002 - Rocky Ridge To Old Auburn Drainage | 60,988 | - | - | - | - |
| 400013 - City Facilities Security Improvements | 116,478 | - | - | - | - |
| 400016 - Enterprise Asset Management | 23,980 | - | - | - | - |
| 400017 - CAD and RMS Replacement | 137,769 | - | - | - | - |
| 400029 - Multi Hazard Plan Update | 219,287 | - | - | - | - |
| 400056 - Flood Alert System Replacement Project | 23,834 | - | - | - | - |
| 400091 - 800 Mhz Radio System Replacement | 53,403 | - | - | - | - |
| 400093 - General Plan Update/Climate Action Plan Project | 448,764 | - | - | - | - |
| 400204 - Confluence to Tiffany | 84,057 | - | - | - | - |
| 500088 - Corridor Planning | 1,200,000 | - | - | - | - |
| 500091 - Parcel Ownership Research and Title Clarification - UPRR | 164,659 | - | - | - | - |
| 500127 - Martha Riley Library Building Controls and Boiler Replacement | - | 192,192 | - | - | - |
| 500128 - FY2020-21 GF Parking Structures - Renovation and Restoration | - | 493,000 | - | - | - |
| 500129 - FY2020-21 GF Rental Facilities - Renovation and Restoration | - | 840,500 | - | - | - |
| 500173 - Relocation of Overhead Electric Lines on Parcel F55 | - | 400,000 | - | - | - |
| 500210 - FY2021-22 Corporation Yard Building B - Parking Lot Rehabilitation | - | - | - | 15,000 | - |
| 500211 - FY2021-22 GF Citywide Parking Lot Rehabilitation | - | - | - | 150,000 | - |
| 500213 - FY2021-22 Civic Center - Renovation and Restoration | - | - | - | 36,452 | - |
| 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 | - | - | - | - | - |
| 700014 - Department of Justice Tobacco Grant DOJ-PROP56-2019-20-1-053 | (28,059) | - | - | - | - |
| 700017 - CA DOJ-SAE 2019-2020-08 DOJ Sexual Assault Examination Grant | - | 54,050 | 54,050 | - | - |
| 700018 - Neighborhood Policing Grant Agreement Sutter Roseville Medical Center | - | 745,418 | 745,418 | - | - |
| 700019 - Housing Element - LEAP HCD Grant | - | 500,000 | 500,000 | - | - |
| 700020 - Corridor Planning - SB2 Program HCD Grant | - | 310,000 | 310,000 | - | - |
| 700021 - Housing Element - REAP SACOG Grant | - | 79,000 | 79,000 | - | - |
| 700022 - 2020-DJ-BX-0133 FY20 Local JAG Program | - | 15,774 | 15,774 | - | - |
| 700023 - Homeland Security Grant for Radioactive Isotope Identifier Detector | - | 32,000 | 32,000 | - | - |
| 700024 - Homeland Security Grant for Hazardous Materials Detectors and Laptop | - | 54,523 | 54,523 | - | - |
| 700025 - Cal OES Grant Hazardous Materials Derailment Training Facility | - | 136,924 | 100,000 | - | - |
| **Total Fund: 1001 - General** | **2,505,160** | **9,402,365** | **7,439,749** | **6,051,452** | **5,850,000** |
| **1030 - Strategic Improvement** | | | | | |
| 400126 - East Radio Site Relocation | 1,030,099 | - | - | - | - |
| 500031 - Passport Center | (1,740) | - | - | - | - |
| 500071 - Westpark Drive Extension | (693,819) | - | - | - | - |
| 500075 - 320 Vernon Street Sale Preparation | 226,104 | - | - | - | - |
| 500163 - Post Office Tenant Improvements | 275,000 | - | - | - | - |
| **Total Fund: 1030 - Strategic Improvement** | **835,644** | **-** | **-** | **-** | **-** |
| **1130 - Stormwater** | | | | | |
| 400201 - Saugstad Urban Rivers Grant Bank Stabilization Project | (71,501) | 393,962 | 393,962 | - | - |
| **Total Fund: 1130 - Stormwater** | **(71,501)** | **393,962** | **393,962** | **-** | **-** |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| **1201 - Roseville Youth Sports Coalition** | | | | | |
| 500034 - Dugout Rehabilitation at Maidu Regional Park | 168 | - | - | - | - |
| **Total Fund: 1201 - Roseville Youth Sports Coalition** | **168** | **-** | **-** | **-** | **-** |
| **2301 - State Gas Tax** | | | | | |
| 400016 - Enterprise Asset Management | 5,447 | - | - | - | - |
| 400018 - Storm Drain Project | 120,487 | 450,000 | - | - | - |
| 400074 - Woodcreek Oaks Widening | 36,746 | - | - | - | - |
| 400096 - 2017 Arterial Resurfacing | 751,750 | - | - | - | - |
| 400097 - Roller Compacted Concrete Pilot Project (RCC) | 17,462 | - | - | - | - |
| 400137 - 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project | 13,787 | - | - | - | - |
| 500162 - 2021 Cirby Creek Bank Stabilization and Outfall Repair | 18,721 | - | - | - | - |
| **Total Fund: 2301 - State Gas Tax** | **964,400** | **450,000** | **-** | **-** | **-** |
| **2305 - Highway Users Tax** | | | | | |
| 400016 - Enterprise Asset Management | 7,417 | - | - | - | - |
| 400018 - Storm Drain Project | 316,025 | - | - | - | - |
| 400073 - 2017 Residential Resurfacing | 154,999 | (100,000) | - | - | - |
| 400096 - 2017 Arterial Resurfacing | 1,925,362 | 8,357,422 | 8,357,422 | - | - |
| 400097 - Roller Compacted Concrete Pilot Project (RCC) | 19,514 | - | - | - | - |
| 400137 - 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project | 175,423 | - | - | - | - |
| 400139 - 2019 Residential Resurfacing | - | 100,000 | - | - | - |
| 400201 - Saugstad Urban Rivers Grant Bank Stabilization Project | 35,000 | - | - | - | - |
| 500066 - 2020 Curb, Gutter, Sidewalk, and ADA Ramp Project | 275,000 | - | - | - | - |
| 500070 - Washington Blvd All American Roundabout | - | 125,000 | - | - | - |
| 500117 - Sun City Roadway Resurfacing | - | 2,650,000 | - | - | - |
| 500118 - Vernon Street Roundabout | - | 100,000 | - | - | - |
| 500162 - 2021 Cirby Creek Bank Stabilization and Outfall Repair | 55,228 | - | - | - | - |
| 700015 - Local Roadway Safety Plan - LRSPL-5182-080 | 15,498 | - | - | - | - |
| **Total Fund: 2305 - Highway Users Tax** | **2,979,464** | **11,232,422** | **8,357,422** | **-** | **-** |
| **2307 - Road Maintenance and Rehab** | | | | | |
| 400073 - 2017 Residential Resurfacing | (37,568) | - | - | - | - |
| 400097 - Roller Compacted Concrete Pilot Project (RCC) | 7,381 | - | - | - | - |
| 400139 - 2019 Residential Resurfacing | - | 660,000 | - | - | - |
| 500117 - Sun City Roadway Resurfacing | - | 1,250,000 | - | - | - |
| **Total Fund: 2307 - Road Maintenance and Rehab** | **(30,187)** | **1,910,000** | **-** | **-** | **-** |
| **2321 - Traffic Safety** | | | | | |
| 500072 - Eureka Median Improvements | - | - | - | - | - |
| 500164 - Eureka Road Bridge Repair | 60,000 | - | - | - | - |
| **Total Fund: 2321 - Traffic Safety** | **60,000** | **-** | **-** | **-** | **-** |
| **2591 - Diamond Oaks** | | | | | |
| 500086 - FY2019-20 Golf Course Facility Renovation and Restoration | 6,233 | - | - | - | - |
| 500125 - FY2020-21 PRL and Golf Courses - Renovation and Restoration | - | 120,000 | - | - | - |
| 500207 - FY2021-22 Diamond Oaks Golf Course - Facilities Rehab and Repair | - | - | - | 45,000 | - |
| **Total Fund: 2591 - Diamond Oaks** | **6,233** | **120,000** | **-** | **45,000** | **-** |
| **2594 - Woodcreek** | | | | | |
| 500086 - FY2019-20 Golf Course Facility Renovation and Restoration | 10,338 | - | - | - | - |
| 500125 - FY2020-21 PRL and Golf Courses - Renovation and Restoration | - | 40,000 | - | - | - |
| 500206 - FY2021-22 Woodcreek Oaks Golf Course - Facilities Rehab and Repair | - | - | - | 105,000 | - |
| **Total Fund: 2594 - Woodcreek** | **10,338** | **40,000** | **-** | **105,000** | **-** |
| **2824 - Affordable Housing In Lieu and Program Equity** | | | | | |
| 500026 - Johnson Pool Upgrade Affordable Housing | 3 | - | - | - | - |
| **Total Fund: 2824 - Affordable Housing In Lieu and Program Equity** | **3** | **-** | **-** | **-** | **-** |
| **3199 [3002] - North Central CFD 1** | | | | | |
| 500116 - Roseville Parkway Widening and Pleasant Grove Boulevard Triple Lefts | - | 1,000,000 | - | - | - |
| **Total Fund: 3002 - North Central CFD 1** | **-** | **1,000,000** | **-** | **-** | **-** |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| **3199 [3011] - Roseville Automall CFD 1** | | | | | |
| 500072 - Eureka Median Improvements | - | - | - | - | - |
| **Total Fund: 3011 - Roseville Automall CFD 1** | **-** | **-** | **-** | **-** | **-** |
| **3199 [3016] - Diamond Creek CFD 1** | | | | | |
| 500158 - Diamond Creek Park Renovations and Upgrades | 157,000 | 143,000 | - | - | - |
| **Total Fund: 3016 - Diamond Creek CFD 1** | **157,000** | **143,000** | **-** | **-** | **-** |
| **3110 - General Capital Projects** | | | | | |
| 400013 - City Facilities Security Improvements | 101,439 | - | - | - | - |
| 400069 - Enterprise Resource Planning | 1,697,363 | (1,226,456) | - | - | - |
| 400091 - 800 Mhz Radio System Replacement | 244,974 | - | - | - | - |
| 400122 - Saugstad Park Renovations | 49,975 | - | - | - | - |
| 400132 - Children's Art Center | 31,151 | - | - | - | - |
| 400135 - Recreation Software | 46,290 | - | - | - | - |
| 400136 - Maidu Trail Improvements | 28,786 | - | - | - | - |
| 500087 - Maidu Soccer Complex Turf Conversion | - | 50,000 | - | - | - |
| 500093 - ERP Timekeeping Replacement | - | 1,226,456 | - | - | - |
| 500121 - FY2020-21 Security Upgrades | - | 26,000 | - | - | - |
| **Total Fund: 3110 - General Capital Projects** | **2,199,979** | **76,000** | **-** | **-** | **-** |
| **3130 - Parks Recreation and Library Capital Projects** | | | | | |
| 400125 - Roseville Aquatics Complex (RAC) Pool Rehabilitation | 265,812 | - | - | - | - |
| 400136 - Maidu Trail Improvements | 142,916 | - | - | - | - |
| 500034 - Dugout Rehabilitation at Maidu Regional Park | (57,357) | - | - | - | - |
| 500073 - Maidu Covered Soccer Arena Improvements | 334,668 | - | - | - | - |
| 500074 - Paving and Hardscape Repairs at Olympus Elliot and Crestmont Parks | 113,761 | - | - | - | - |
| 500087 - Maidu Soccer Complex Turf Conversion | 478,280 | - | - | - | - |
| 500090 - Recreation Management Software Replacement | 200,000 | - | - | - | - |
| 500103 - Bleacher Replacement at the Roseville Sports Center | - | 60,000 | - | - | - |
| 500104 - General Fund Park Restroom Auto Locks | - | 27,000 | - | - | - |
| 500105 - Johnson Pool Upgrades - Phase 1 | - | 150,000 | - | - | - |
| 500106 - Shade Structure at Mahany All Weather Field | - | 40,000 | - | - | - |
| 500107 - Maidu Skate Track | - | 70,000 | - | - | - |
| 500108 - Misty Wood Play Structure Replacement | - | 160,000 | - | - | - |
| 500109 - Royer Park Play Structure | - | 200,000 | - | 100,000 | - |
| 500184 - Buljan Park Play Structure Replacement | - | - | - | 87,000 | - |
| 500187 - Kenwood Oaks Park Play Structure Replacement | - | - | - | 168,800 | - |
| 500188 - Roseville Aquatics Center Slide and Play Pool Replacement | - | - | - | 1,600,000 | - |
| 500189 - Royer Park Maintenance Building Upgrades | - | - | - | 177,000 | - |
| 500203 - Maidu Softball Restroom Upgrades | - | - | - | 120,000 | - |
| 700027 - Maidu Fitness Pods | - | - | - | 65,000 | - |
| **Total Fund: 3130 - Parks Recreation and Library Capital Projects** | **1,478,080** | **707,000** | **-** | **2,317,800** | **-** |
| **3131 - Parks and Recreation Fee Funded Projects** | | | | | |
| 400159 - Recreation Capital Replacement | 16,060 | - | - | 35,000 | - |
| **Total Fund: 3131 - Parks and Recreation Fee Funded Projects** | **16,060** | **-** | **-** | **35,000** | **-** |
| **3151 - Traffic Mitigation** | | | | | |
| 400001 - Cirby Way and Roseville Rd | 745,936 | - | - | - | - |
| 400015 - Washington and Andora Widening | 879,113 | 51,452 | - | - | - |
| 400031 - Oakridge Bridge Replacement | (37,304) | - | - | - | - |
| 400057 - Blue Oaks Pleasant Grove CMS | 56,920 | - | - | - | - |
| 400074 - Woodcreek Oaks Widening | 817,296 | - | - | - | - |
| 400097 - Roller Compacted Concrete Pilot Project (RCC) | 17,203 | - | - | - | - |
| 400189 - City Traffic Model Update | 259,945 | 125,000 | - | 125,000 | - |
| 400199 - Atlantic/Eureka I80 WB Onramp | 13,767 | 50,000 | 650,000 | - | - |
| 500032 - Junction Vallejo Intersection | 97,408 | - | - | - | - |
| 500051 - Downtown Pedestrian Safety Connected Vehicle Pilot Project | 37,943 | - | - | - | - |
| 500078 - Roseville Parkway Extension | 2,499,441 | - | - | - | - |
| 500115 - Pleasant Grove Boulevard Widening Project | - | 600,000 | - | - | - |
| 500171 - Westbrook Blvd Payson Ave Octave Ave Inters & Pleasant Grove CMS | - | 994,950 | - | - | - |
| **Total Fund: 3151 - Traffic Mitigation** | **5,387,667** | **1,821,402** | **650,000** | **125,000** | **-** |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| **3180 - Blue Oaks Blvd Fee** | | | | | |
| 400098 - Blue Oaks Boulevard Project | 5,381 | 1,500,000 | 1,500,000 | - | - |
| **Total Fund: 3180 - Blue Oaks Blvd Fee** | **5,381** | **1,500,000** | **1,500,000** | **-** | **-** |
| **3181 - Westpark Drive Fee** | | | | | |
| 500071 - Westpark Drive Extension | 353,983 | 1,000,000 | 1,000,000 | - | - |
| **Total Fund: 3181 - Westpark Drive Fee** | **353,983** | **1,000,000** | **1,000,000** | **-** | **-** |
| **3201 - Roadway** | | | | | |
| 400018 - Storm Drain Project | 63,083 | - | - | - | - |
| 400031 - Oakridge Bridge Replacement | (587) | - | - | - | - |
| 400058 - Bridge Preventative Maintenance Program | 129,107 | - | - | - | - |
| 400073 - 2017 Residential Resurfacing | 87,144 | (85,000) | - | - | - |
| 400075 - 2017 Arterial ADA Ramps | 46,252 | - | - | - | - |
| 400097 - Roller Compacted Concrete Pilot Project (RCC) | 9,476 | - | - | - | - |
| 400138 - 2019 Arterial Resurfacing | 97,508 | - | - | - | - |
| 400139 - 2019 Residential Resurfacing | 7,443 | 85,000 | - | - | - |
| **Total Fund: 3201 - Roadway** | **439,426** | **-** | **-** | **-** | **-** |
| **3210 - Utility Impact Reimbursement** | | | | | |
| 400016 - Enterprise Asset Management | 7,727 | - | - | - | - |
| **Total Fund: 3210 - Utility Impact Reimbursement** | **7,727** | **-** | **-** | **-** | **-** |
| **3303 - Citywide Park** | | | | | |
| 400004 - Park Site 56 Gibson Park | 99,756 | - | - | 1,000,000 | - |
| 400007 - Harry Crabb Park | 544,835 | - | - | - | - |
| 400011 - Central Park Phase One | (6,693) | - | - | - | - |
| 500076 - Central Park Phase III | 2,400,433 | - | - | - | - |
| 700027 - Maidu Fitness Pods | - | - | - | 85,000 | 25,000 |
| **Total Fund: 3303 - Citywide Park** | **3,038,331** | **-** | **-** | **1,085,000** | **25,000** |
| **3304 - Citywide Park - West Roseville SP** | | | | | |
| 400019 - WRSP Community Center & Pistachio Regional Park (F-56) | 727,869 | - | - | - | - |
| 400068 - Sports Park Complex | 3,912,922 | - | - | - | - |
| 400118 - Denio Family Park (Parcel F-54) | 78,049 | - | - | 1,300,000 | - |
| 400158 - Nela Luken Park at The Village Center | 1 | - | - | - | - |
| **Total Fund: 3304 - Citywide Park - West Roseville SP** | **4,718,840** | **-** | **-** | **1,300,000** | **-** |
| **3308 - Neighborhood Park - North Central Roseville SP** | | | | | |
| 400004 - Park Site 56 Gibson Park | - | - | - | 1,500,000 | - |
| 400067 - NC 57 Neighborhood Park | 178,004 | - | - | - | - |
| **Total Fund: 3308 - Neighborhood Park - North Central Roseville SP** | **178,004** | **-** | **-** | **1,500,000** | **-** |
| **3311 - Neighborhood Park - West Roseville SP** | | | | | |
| 400066 - Stizzo F 50 Park | 161,971 | - | - | - | - |
| 400120 - Sierra Crossing Park W 50A | 109,032 | - | - | - | - |
| 400124 - Astill Family Park (F-54) | 197,194 | - | - | - | - |
| 400130 - West Roseville Specific Plan Parcel W-81 Bike Trail Phase 1 | (646) | 104,357 | - | - | - |
| 400155 - Richard & Pauline Roccucci Park (W-51) | 717,557 | - | - | - | - |
| 400156 - RG Phillips Park (F-52) | 41,426 | - | - | - | - |
| 500025 - Fiddyment Ranch Open Space Parcel F84 Trail | 115,000 | 2,266,051 | - | - | - |
| 500040 - F-51 School Park | 100,000 | - | - | 3,000,000 | - |
| 500041 - W-50E Park Site | 100,000 | - | - | - | - |
| 500042 - W-50C Neighborhood Park | 84,487 | 1,000,000 | - | 300,000 | - |
| 500170 - Westpark Phase 4 Village W-18D Bike Trail | - | 242,995 | - | - | - |
| 500101 - W-50D Neighborhood Park | - | 90,000 | - | 1,100,000 | - |
| **Total Fund: 3311 - Neighborhood Park - West Roseville SP** | **1,626,021** | **3,703,403** | **-** | **4,400,000** | **-** |
| **3312 - Neighborhood Park - Infill** | | | | | |
| 400122 - Saugstad Park Renovations | 99,950 | - | - | 1,000,000 | - |
| **Total Fund: 3312 - Neighborhood Park - Infill** | **99,950** | **-** | **-** | **1,000,000** | **-** |
| **3314 - Neighborhood Park - Stoneridge** | | | | | |
| 400007 - Harry Crabb Park | 7,221 | - | - | - | - |
| **Total Fund: 3314 - Neighborhood Park - Stoneridge** | **7,221** | **-** | **-** | **-** | **-** |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| **3318 - Neighborhood Park - Westbrook** | | | | | |
| 500008 - John L. Sullivan Park (WB-51) | 862,579 | - | - | - | - |
| 500102 - WB-50 School Park | - | 125,000 | - | 1,555,411 | - |
| **Total Fund: 3318 - Neighborhood Park - Westbrook** | **862,579** | **125,000** | **-** | **1,555,411** | **-** |
| **3319 - Neighborhood Park - Sierra Vista** | | | | | |
| 500100 - JM-50 School Park | - | 125,000 | - | 2,500,000 | - |
| 500185 - FD-51 Neighborhood Park | - | - | - | 100,000 | - |
| **Total Fund: 3319 - Neighborhood Park - Sierra Vista** | **-** | **125,000** | **-** | **2,600,000** | **-** |
| **3323 - Bike Trail - Creekview** | | | | | |
| 500168 - Creekview Specific Plan Open Space Parcels C-53 and C-54 Class 1 Trail | - | 623,040 | 623,040 | - | - |
| **Total Fund: 3323 - Bike Trail - Creekview** | **-** | **623,040** | **623,040** | **-** | **-** |
| **3355 - Public Facilities** | | | | | |
| 400019 - WRSP Community Center & Pistachio Regional Park (F-56) | 16,263 | - | - | - | - |
| 400028 - Oak Street Extension of the Miners Ravine Trail | 82,408 | - | - | - | - |
| 400054 - Oak Street Parking Garage | (15,124) | - | - | - | - |
| 400126 - East Radio Site Relocation | 402,401 | - | - | - | - |
| 500032 - Junction Vallejo Intersection | 113,386 | - | - | - | - |
| 500076 - Central Park Phase III | 689,913 | - | - | - | - |
| **Total Fund: 3355 - Public Facilities** | **1,289,247** | **-** | **-** | **-** | **-** |
| **3360 - Fire Facilities** | | | | | |
| 500067 - Fire Station 8 | 401,000 | - | - | - | - |
| **Total Fund: 3360 - Fire Facilities** | **401,000** | **-** | **-** | **-** | **-** |
| **3385 - Pleasant Grove Drainage Basin** | | | | | |
| 400006 - Pleasant Grove Retention Basin | 472,582 | - | - | - | - |
| 400095 - Mitigation Fee Update | 188,504 | - | - | - | - |
| **Total Fund: 3385 - Pleasant Grove Drainage Basin** | **661,086** | **-** | **-** | **-** | **-** |
| **4001 - Fleet Services** | | | | | |
| 500036 - Security Phase II | 500 | - | - | - | - |
| 500037 - Wireless Replacement | 2,000 | - | - | - | - |
| 500038 - Document Management System | 2,300 | - | - | - | - |
| 500039 - Storage Replacement | 4,600 | - | - | - | - |
| 500082 - Automotive Services - Parking Lot Restoration | 30,000 | - | - | - | - |
| 500130 - FY2020-21 Fleet Services - Renovation and Restoration | - | 110,000 | - | - | - |
| 500161 - Fleet Management Information System Replacement | - | 500,000 | - | - | - |
| **Total Fund: 4001 - Fleet Services** | **39,400** | **610,000** | **-** | **-** | **-** |
| **4005 - Fleet Replacement** | | | | | |
| 500180 - Human Resources Applicant Tracking System | - | - | - | 80 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 80 | - |
| 500182 - Security Enhancements | - | - | - | 80 | - |
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 412 | - |
| **Total Fund: 4005 - Fleet Replacement** | **-** | **-** | **-** | **652** | **-** |
| **4061 - Facility Services** | | | | | |
| 500036 - Security Phase II | 500 | - | - | - | - |
| 500037 - Wireless Replacement | 2,000 | - | - | - | - |
| 500038 - Document Management System | 2,300 | - | - | - | - |
| 500039 - Storage Replacement | 4,600 | - | - | - | - |
| **Total Fund: 4061 - Facility Services** | **9,400** | **-** | **-** | **-** | **-** |
| **4065 - Facility Rehabilitation** | | | | | |
| 500080 - FY2019-20 Civic Center Renovation and Restoration | 135,330 | - | - | - | - |
| 500083 - Automotive Services - Bus and Car Wash Replacement | 65,818 | - | - | - | - |
| 500084 - FY2019-20 Fire Station Renovation and Restoration | (10,041) | - | - | - | - |
| 500085 - FY2019-20 PRL Renovation and Restoration | 104,640 | - | - | - | - |
| 500089 - Civic Center Boiler Replacement | 94,000 | - | - | - | - |
| 500119 - Fleet Services Steam Cleaner Replacement | - | 3,170 | - | - | - |
| 500121 - FY2020-21 Security Upgrades | - | 35,000 | - | - | - |
| 500122 - Alternative Transportation - Housing Front Counter Security Renovation | - | 87,500 | - | - | - |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| 500123 - Civic Center - Carpet Replacement and Intrusion Alarm Renovation | - | 178,000 | - | - | - |
| 500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration | - | 88,398 | - | - | - |
| 500125 - FY2020-21 PRL and Golf Courses - Renovation and Restoration | - | 557,500 | - | - | - |
| 500154 - FY2020-21 Fire Department - Renovation and Restoration | - | 224,500 | - | - | - |
| 500180 - Human Resources Applicant Tracking System | - | - | - | 170 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 170 | - |
| 500182 - Security Enhancements | - | - | - | 170 | - |
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 876 | - |
| 500204 - FY2021-22 Facilities ADA Code Compliance Plan | - | - | - | 75,000 | - |
| 500205 - FY2021-22 Riley Library - Facilities Rehabilitation | - | - | - | 300,366 | - |
| 500208 - FY2021-22 Civic Center - Facilities Security | - | - | - | 67,500 | - |
| 500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors | - | - | - | 38,358 | - |
| 500213 - FY2021-22 Civic Center - Renovation and Restoration | - | - | - | 287,059 | - |
| 500214 - FY2021-22 GF City Facilities - Renovation and Rehabilitation | - | - | - | 397,500 | - |
| **Total Fund: 4065 - Facility Rehabilitation** | **389,747** | **1,174,068** | **-** | **1,167,169** | **-** |
| **4101 - Information Technology Operations** | | | | | |
| 500126 - FY2020-21 IT Facility - Renovation and Restoration | - | 45,000 | - | - | - |
| 500132 - Customer Relationship Management | - | 250,000 | - | - | - |
| 500135 - Open Data | - | 18,000 | - | - | - |
| 500137 - VHF System Replacement | - | 150,000 | - | - | - |
| **Total Fund: 4101 - Information Technology Operations** | **-** | **463,000** | **-** | **-** | **-** |
| **4105 - Information Technology Replacement** | | | | | |
| 500035 - Fire Mobile Data Computers Replacement | 195,381 | - | - | - | - |
| 500036 - Security Phase II | 29,500 | - | - | - | - |
| 500037 - Wireless Replacement | 118,000 | - | - | - | - |
| 500038 - Document Management System | 135,700 | 54,280 | - | - | - |
| 500039 - Storage Replacement | (131,016) | - | - | - | - |
| 500131 - Fire Station Alerting System Replacement | - | 250,000 | - | - | - |
| 500133 - Informatica Cloud ESB Enterprise Asset Management Integration | - | 22,177 | - | - | - |
| 500134 - ACI Network Improvements | - | 12,674 | - | - | - |
| 500136 - Police Department Radio Tower Maintenance | - | 14,574 | - | - | - |
| 500138 - Virtual Desktop Exploration | - | 12,674 | - | - | - |
| 500139 - IT Security Enhancements | - | 62,841 | - | - | - |
| 500140 - Telecommunications Software Upgrade | - | 25,346 | - | - | - |
| 500180 - Human Resources Applicant Tracking System | - | - | - | 62,589 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 62,589 | - |
| 500182 - Security Enhancements | - | - | - | 62,589 | - |
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 322,338 | - |
| **Total Fund: 4105 - Information Technology Replacement** | **347,565** | **454,566** | **-** | **510,105** | **-** |
| **6001 - Electric** | | | | | |
| 290001 - Electric New Services | 483,131 | 8,000,000 | - | 6,300,000 | - |
| 400016 - Enterprise Asset Management | 67,385 | - | - | - | - |
| 400041 - Electric Relay Replacement | 1,108,010 | 363,000 | - | 204,000 | - |
| 400042 - Electric Cable Replacement | 168,473 | 1,075,000 | - | 190,000 | - |
| 400043 - Electric 60kV Power Line Restringing | 19,668 | 43,000 | - | - | - |
| 400085 - Roseville Power Plant 2 Rehabilitation | 1,740,611 | 4,700,000 | - | - | - |
| 400091 - 800 Mhz Radio System Replacement | 30,689 | - | - | - | - |
| 400111 - Fiber Storage Loop End of Life Rebuild | 183,436 | - | - | - | - |
| 400112 - Zero Liquid Discharge Improvements | 947,111 | 500,000 | - | - | - |
| 400113 - Electric Advanced Metering Infrastructure | 9,820,364 | - | - | 1,400,000 | - |
| 400114 - Sierra Vista Substation | 73,589 | - | - | - | - |
| 400115 - Supervisory Control and Data Acquisition (SCADA) Cybersecurity | 158,169 | 80,000 | - | 80,000 | - |
| 400116 - Electric Dispatch Center | 1,601,207 | 200,000 | - | 300,000 | - |
| 400151 - Balance of Plant Rehabilitation | 695,254 | 838,000 | - | - | - |
| 400152 - Turbine and Heat Recovery Steam Generator Rehabilitation | 639,128 | 800,000 | - | - | - |
| 400153 - Critical Systems Rehabilitation | 714,066 | - | - | - | - |
| 500002 - Berry Street Direct Current System Redundancy | 21,862 | - | - | - | - |
| 500003 - Fiddyment KY4A Transformer Addition | 2,748,084 | 1,230,000 | - | - | - |
| 500004 - Electric LED Streetlights Upgrade | 1,046,354 | 1,100,000 | - | - | - |
| 500005 - Steam Turbine Enclosure | 2,246,336 | - | - | - | - |
| 500036 - Security Phase II | 6,150 | - | - | - | - |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| 500037 - Wireless Replacement | 24,600 | - | - | - | - |
| 500038 - Document Management System | 28,290 | - | - | - | - |
| 500039 - Storage Replacement | 56,582 | - | - | - | - |
| 500043 - Electric Vehicle Charging Station | 145,143 | - | - | - | - |
| 500044 - Electric Grid Modernization | 351,474 | 20,000 | - | - | - |
| 500045 - Electric Pleasant Grove 2 Substation Expansion | 216,016 | 1,210,000 | - | 1,250,000 | - |
| 500046 - Roseville Power Plant 2 Switchyard Upgrade | 249,124 | 548,000 | - | - | - |
| 500047 - Electric 12kV Recloser Dispatch Control | 196,720 | 60,000 | - | - | - |
| 500048 - Electric 60kV Reconductor | 505,652 | - | - | 335,000 | - |
| 500049 - Industrial Switchgear No 2 | 691,988 | 1,020,000 | - | - | - |
| 500050 - Berry Street Disconnect Switch | 80,075 | 490,000 | - | - | - |
| 500065 - Utility Exploration Center Interior Exhibit Refresh | 22,683 | 200,000 | - | - | - |
| 500068 - Electric Street Light Relocation | (26,649) | 105,000 | - | 121,000 | - |
| 500069 - Utility Exploration Center Office Space Rehabilitation | 14,007 | - | - | - | - |
| 500071 - Westpark Drive Extension | 500,000 | - | - | - | - |
| 500079 - Electric Landscape Improvements | - | 300,000 | - | 760,000 | - |
| 500080 - FY2019-20 Civic Center Renovation and Restoration | 6,486 | - | - | - | - |
| 500081 - FY2019-20 Electric Utility Renovation and Restoration | 72,967 | - | - | - | - |
| 500083 - Automotive Services - Bus and Car Wash Replacement | 3,646 | - | - | - | - |
| 500085 - FY2019-20 PRL Renovation and Restoration | 2,718 | - | - | - | - |
| 500096 - Roseville Energy Park Rehabilitation | - | 319,000 | - | - | - |
| 500097 - Electric Substation Security Upgrades | - | 640,000 | - | - | - |
| 500098 - Electric Substation Walls | - | 30,000 | - | 1,200,000 | - |
| 500099 - Roseville Energy Park Air Compressor Upgrade | - | 326,000 | - | - | - |
| 500120 - FY2020-21 Electric Utility - Renovation and Restoration | - | 123,200 | - | - | - |
| 500127 - Martha Riley Library Building Controls and Boiler Replacement | - | 13,900 | - | - | - |
| 500133 - Informatica Cloud ESB Enterprise Asset Management Integration | - | 5,096 | - | - | - |
| 500134 - ACI Network Improvements | - | 2,912 | - | - | - |
| 500136 - Police Department Radio Tower Maintenance | - | 3,349 | - | - | - |
| 500138 - Virtual Desktop Exploration | - | 2,912 | - | - | - |
| 500139 - IT Security Enhancements | - | 14,561 | - | - | - |
| 500140 - Telecommunications Software Upgrade | - | 5,824 | - | - | - |
| 500160 - 116 S Grant Street Building Improvements | - | 1,500,000 | - | 500,000 | - |
| 500174 - Electric 12kV Upgrade and Extension | - | - | - | 486,000 | - |
| 500175 - Industrial Switchgear No. 1 | - | - | - | 1,000,000 | - |
| 500176 - Electric Wildfire Risk Mitigation | - | - | - | 210,000 | - |
| 500177 - Roseville Energy Park Electric Boiler | - | - | - | 1,963,000 | - |
| 500178 - Roseville Energy Park Gas Turbine Controls Upgrade | - | - | - | 564,520 | - |
| 500179 - Roseville Energy Park Site Security | - | - | - | 1,600,000 | - |
| 500180 - Human Resources Applicant Tracking System | - | - | - | 14,560 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 14,560 | - |
| 500182 - Security Enhancements | - | - | - | 14,560 | - |
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 74,984 | - |
| 500205 - FY2021-22 Riley Library - Facilities Rehabilitation | - | - | - | 21,521 | - |
| 500208 - FY2021-22 Civic Center - Facilities Security | - | - | - | 3,255 | - |
| 500209 - FY2021-22 Roseville Energy Park Exterior Paint | - | - | - | 90,000 | - |
| 500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors | - | - | - | 1,179 | - |
| 500213 - FY2021-22 Civic Center - Renovation and Restoration | - | - | - | 15,727 | - |
| **Total Fund: 6001 - Electric** | **27,660,601** | **25,868,754** | **-** | **18,713,866** | **-** |
| **6101 - Water Operations** | | | | | |
| 400012 - Groundwater Management Plan | 216,848 | - | - | - | - |
| 400016 - Enterprise Asset Management | 1,530 | - | - | - | - |
| 400099 - Advanced Metering Infrastructure Project- | 4,314,086 | - | - | 500,000 | - |
| 500009 - Environmental Utilities Land Acquisition | 3,980,182 | 1,000,000 | - | - | - |
| 500011 - Hanson Asset Data Conversion | 6,968 | - | - | - | - |
| 500012 - State Water Efficiency Framework | 150,000 | 50,000 | - | 50,000 | - |
| 500029 - Water Front Counter Remodel | 19,500 | - | - | - | - |
| 500052 - Courtyard Garden Education Makeover | 120,000 | - | - | - | - |
| 500150 - Water Security and Resiliency Improvements | - | 150,000 | - | 250,000 | - |
| 500196 - Meter Test Bench | - | - | - | 194,000 | - |
| **Total Fund: 6101 - Water Operations** | **8,809,113** | **1,200,000** | **-** | **994,000** | **-** |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| **6120 - Water Construction** | | | | | |
| 400009 - Woodcreek North Well | 682,809 | (650,809) | - | - | - |
| 400012 - Groundwater Management Plan | 271,559 | - | - | - | - |
| 400014 - West Side Tank and Pump Station Project | 27,469,845 | 2,580,000 | - | 2,325,000 | - |
| 400016 - Enterprise Asset Management | 33,050 | - | - | - | - |
| 400032 - Proposition 84 Well Grant Project | 290,587 | - | - | - | - |
| 400045 - Zone 4 Pump Back Station | 38,950 | - | - | - | - |
| 400063 - Regional Water Reliability Study- | 642,057 | - | - | - | - |
| 400099 - Advanced Metering Infrastructure Project- | 1,489,886 | - | - | - | - |
| 500015 - SMUD Water Recharge | 425,115 | 250,000 | - | (400,000) | - |
| 500016 - Sites Reservoir Project | 200,000 | 50,000 | - | 25,000 | - |
| 500018 - Integrated Resources Plan | 47,816 | 500,000 | - | - | - |
| 500019 - Long Term Water Contract | 415,914 | - | - | - | - |
| 500053 - Aqufier Storage Recovery Well 1 | 0 | - | - | - | - |
| 500054 - Aqufier Storage Recovery Well 2 | 393,785 | - | - | - | - |
| 500059 - Groundwater Well Property | 500,000 | 800,000 | - | - | - |
| 500147 - Cooperative Potable Water Transmission Infrastructure | - | 500,000 | - | 600,000 | - |
| 500148 - Potable Water Systems Evaluation | - | 350,000 | - | 100,000 | - |
| 500149 - Water Facility Tenant Improvements | - | 500,000 | - | - | - |
| 500155 - Aquifer Storage and Recovery Well - Design | 3,800,933 | - | - | - | - |
| 500156 - Aquifer Storage Recovery - Monitoring Wells | - | 1,200,000 | - | - | - |
| 500157 - Aquifer Storage and Recovery Wells 1 and 2 | - | 10,000,000 | - | - | - |
| **Total Fund: 6120 - Water Construction** | **36,702,306** | **16,079,191** | **-** | **2,650,000** | **-** |
| **6130 - Water Rehabilitation** | | | | | |
| 400061 - Sunrise Avenue Water Condition Assessment | 150,000 | - | - | - | - |
| 400076 - Atlantic Street Rehabilitation Project near Railroad Crossing | 1,526,895 | - | - | - | - |
| 400077 - Water Facilities Condition Assessment- | 435,911 | - | - | 100,000 | - |
| 400091 - 800 Mhz Radio System Replacement | 12,904 | - | - | - | - |
| 400102 - Water Treatment Plant Two Million Gallon Tank Rehabilitation | 1,407,978 | - | - | - | - |
| 400108 - Historical Data Repository Upgrade | 265,563 | - | - | - | - |
| 400202 - Water Treatment Plant Program Logic Controller Update | 2,563,494 | - | - | - | - |
| 500020 - Water System Model | 143,709 | - | - | - | - |
| 500021 - Wells Chemical Retrofit | 345,000 | 20,000 | - | - | - |
| 500022 - Stroneridge Tank Site Improvements | 301,430 | - | - | - | - |
| 500023 - Industrial Avenue 12 inch Water Main Rehabilitation | 230,000 | - | - | - | - |
| 500036 - Security Phase II | 3,500 | - | - | - | - |
| 500037 - Wireless Replacement | 14,000 | - | - | - | - |
| 500038 - Document Management System | 16,100 | - | - | - | - |
| 500039 - Storage Replacement | 32,201 | - | - | - | - |
| 500055 - Diamond Oaks Fire Hydrant Relocation Project | 25,022 | 50,000 | - | 50,000 | - |
| 500056 - Access Control System Rehabilitation | 446,486 | - | - | - | - |
| 500057 - Corrosion Protection Program Update | 599,434 | 1,100,000 | - | - | - |
| 500058 - Water System Vulnerability Assessment | 700,000 | - | - | - | - |
| 500065 - Utility Exploration Center Interior Exhibit Refresh | 7,561 | 66,667 | - | - | - |
| 500069 - Utility Exploration Center Office Space Rehabilitation | 4,671 | - | - | - | - |
| 500080 - FY2019-20 Civic Center Renovation and Restoration | 2,168 | - | - | - | - |
| 500085 - FY2019-20 PRL Renovation and Restoration | 909 | - | - | - | - |
| 500094 - Downtown Water Mains Replacement | 1,479,712 | 7,495,089 | - | - | - |
| 500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration | - | 57,183 | - | - | - |
| 500127 - Martha Riley Library Building Controls and Boiler Replacement | - | 4,636 | - | - | - |
| 500133 - Informatica Cloud ESB Enterprise Asset Management Integration | - | 2,292 | - | - | - |
| 500134 - ACI Network Improvements | - | 1,309 | - | - | - |
| 500136 - Police Department Radio Tower Maintenance | - | 1,506 | - | - | - |
| 500138 - Virtual Desktop Exploration | - | 1,309 | - | - | - |
| 500139 - IT Security Enhancements | - | 6,547 | - | - | - |
| 500140 - Telecommunications Software Upgrade | - | 2,619 | - | - | - |
| 500151 - Well 12 Backwash Outfall | - | 150,000 | - | 10,000 | - |
| 500152 - Well Rehabilitation - Development and Retrofit | - | 100,000 | - | 300,000 | - |
| 500153 - Water Treatment Plant Reclaim Basin Rehabilitation | - | 750,000 | - | 250,000 | - |
| 500180 - Human Resources Applicant Tracking System | - | - | - | 6,549 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 6,549 | - |
| 500182 - Security Enhancements | - | - | - | 6,549 | - |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 33,725 | - |
| 500197 - Safety Vault and Ladder Improvements | - | - | - | 50,000 | - |
| 500198 - Water Distribution System Improvements | - | - | - | 1,230,000 | - |
| 500205 - FY2021-22 Riley Library - Facilities Rehabilitation | - | - | - | 7,177 | - |
| 500208 - FY2021-22 Civic Center - Facilities Security | - | - | - | 1,087 | - |
| 500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors | - | - | - | 17,199 | - |
| 500213 - FY2021-22 Civic Center - Renovation and Restoration | - | - | - | 5,254 | - |
| **Total Fund: 6130 - Water Rehabilitation** | **10,714,648** | **9,809,157** | **-** | **2,074,089** | **-** |
| **6140 - Water Meter Retrofit** | | | | | |
| 500024 - Water Meter Retrofit | 100,000 | 150,000 | - | - | - |
| **Total Fund: 6140 - Water Meter Retrofit** | **100,000** | **150,000** | **-** | **-** | **-** |
| **6201 - Wastewater Operations** | | | | | |
| 400016 - Enterprise Asset Management | 15,159 | - | - | - | - |
| 500009 - Environmental Utilities Land Acquisition | 151,493 | - | - | - | - |
| **Total Fund: 6201 - Wastewater Operations** | **166,651** | **-** | **-** | **-** | **-** |
| **6230 - Wastewater Rehabilitation** | | | | | |
| 400016 - Enterprise Asset Management | 19,210 | - | - | - | - |
| 400036 - Atkinson Street at Dry Creek Wastewater Pipe | 310,791 | 435,500 | - | - | - |
| 400046 - Shadowbrook Lift Station and Forcemain | 79,621 | - | - | - | - |
| 400064 - DCWWTP Programmable Logic Control | 940,617 | - | - | - | - |
| 400078 - Sewer Collection System Cured-in-Place-Pipe Rehabilitation | 583,778 | 2,100,000 | - | 3,400,000 | - |
| 400080 - Wastewater Interceptor Inspection/ Condition Assessment/Cleaning | 41,381 | - | - | - | - |
| 400082 - Maximo/Granite XP Integration Database Migration | 149,367 | - | - | - | - |
| 400083 - Dry Creek Wastewater Treatment Plant Nitrate Reduction | 2,031,691 | - | - | - | - |
| 400091 - 800 Mhz Radio System Replacement | 7,700 | - | - | - | - |
| 400108 - Historical Data Repository Upgrade | 520,753 | - | - | - | - |
| 400109 - Dry Creek Wastewater Treatment Plant Cogeneration | (3,302,423) | - | - | - | - |
| 400145 - Castle Court Lift Station Rehabilitation | 391 | - | - | - | - |
| 400146 - Wastewater and Recycled Water Reliability | 572,588 | - | - | - | - |
| 500010 - Sewer Forcemain Condition Assessment | 400,000 | - | - | - | - |
| 500011 - Hanson Asset Data Conversion | 6,968 | - | - | - | - |
| 500018 - Integrated Resources Plan | 47,816 | - | - | - | - |
| 500036 - Security Phase II | 4,950 | - | - | - | - |
| 500037 - Wireless Replacement | 19,800 | - | - | - | - |
| 500038 - Document Management System | 22,770 | - | - | - | - |
| 500039 - Storage Replacement | 45,542 | - | - | - | - |
| 500060 - PGWWTP Influent Pump Station Pumps and Variable Frequency Drive Replac. | 212,190 | - | - | (330,000) | (117,810) |
| 500061 - DCWWTP 66-inch Influent Pipe Rehabilitation | 524,045 | - | - | (815,000) | (290,955) |
| 500062 - Pleasant Grove Wastewater Treatment Plant Washer Compactor Replacement | 192,900 | - | - | - | - |
| 500063 - Dry Creek Operations and Laboratory Building | 237,910 | - | - | - | - |
| 500064 - Dry Creek and Pleasant Wastewater Treatment Plants Lighting Rehabilitate | 411,520 | - | - | (640,000) | (228,480) |
| 500065 - Utility Exploration Center Interior Exhibit Refresh | 7,561 | 66,667 | - | - | - |
| 500069 - Utility Exploration Center Office Space Rehabilitation | 4,654 | - | - | - | - |
| 500071 - Westpark Drive Extension | 500,000 | - | - | - | - |
| 500080 - FY2019-20 Civic Center Renovation and Restoration | 2,167 | - | - | - | - |
| 500085 - FY2019-20 PRL Renovation and Restoration | 910 | - | - | - | - |
| 500092 - Pure Water Roseville | 700,833 | 665,074 | - | - | - |
| 500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration | - | 27,254 | - | - | - |
| 500127 - Martha Riley Library Building Controls and Boiler Replacement | - | 4,636 | - | - | - |
| 500133 - Informatica Cloud ESB Enterprise Asset Management Integration | - | 3,200 | - | - | - |
| 500134 - ACI Network Improvements | - | 1,828 | - | - | - |
| 500136 - Police Department Radio Tower Maintenance | - | 2,103 | - | - | - |
| 500138 - Virtual Desktop Exploration | - | 1,828 | - | - | - |
| 500139 - IT Security Enhancements | - | 9,142 | - | - | - |
| 500140 - Telecommunications Software Upgrade | - | 3,657 | - | - | - |
| 500141 - Maple Street Sewer Replacement | - | 150,000 | - | - | - |
| 500142 - Pleasant Grove Wastewater Treatment Plant Maintenance Building | - | 210,000 | 74,970 | - | - |
| 500143 - Regional 30-inch Interceptor Rehabilitation | - | 175,000 | - | (175,000) | - |
| 500144 - Regional Wastewater Lift Station No. 3 Decommissioning | - | 250,000 | - | (250,000) | - |
| 500145 - Regional Wastewater Lift Station No. 4 Decommissioning | - | 375,000 | - | (375,000) | - |
| 500146 - Vactor Washout Station | - | 55,000 | - | - | - |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| 500180 - Human Resources Applicant Tracking System | - | - | - | 9,143 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 9,143 | - |
| 500182 - Security Enhancements | - | - | - | 9,143 | - |
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 47,086 | - |
| 500205 - FY2021-22 Riley Library - Facilities Rehabilitation | - | - | - | 7,168 | - |
| 500208 - FY2021-22 Civic Center - Facilities Security | - | - | - | 1,088 | - |
| 500213 - FY2021-22 Civic Center - Renovation and Restoration | - | - | - | 5,254 | - |
| **Total Fund: 6230 - Wastewater Rehabilitation** | **5,297,998** | **4,535,889** | **74,970** | **903,025** | **(637,245)** |
| **6231 - Wastewater Regional Rehabilitation** | | | | | |
| 500060 - PGWWTP Influent Pump Station Pumps and Variable Frequency Drive Replac. | - | - | - | 1,534,000 | - |
| 500061 - DCWWTP 66-inch Influent Pipe Rehabilitation | - | - | - | 815,000 | - |
| 500064 - Dry Creek and Pleasant Wastewater Treatment Plants Lighting Rehabilitate | - | - | - | 640,000 | - |
| 500143 - Regional 30-inch Interceptor Rehabilitation | - | - | - | 175,000 | - |
| 500144 - Regional Wastewater Lift Station No. 3 Decommissioning | - | - | - | 250,000 | - |
| 500145 - Regional Wastewater Lift Station No. 4 Decommissioning | - | - | - | 375,000 | - |
| 500172 - Pleasant Grove Wastewater Treatment Plant Filter Replacement | - | 1,140,000 | - | - | - |
| 500191 - 63-inch and 66-inch Interceptor Rehabilitation | - | - | - | 150,000 | - |
| 500192 - DCWWTP Biofilter System Rehabilitation | - | - | - | 425,000 | - |
| 500193 - DCWWTP Motor Control Center and Switchgear Replacement | - | - | - | 1,408,000 | - |
| 500194 - Regional Wastewater Lift Station No. 1 Decommissioning | - | - | - | 400,000 | - |
| 500195 - Regional Wastewater Lift Station No. 2 Decommissioning | - | - | - | 375,000 | - |
| **Total Fund: 6231 - Wastewater Regional Rehabilitation** | **-** | **1,140,000** | **-** | **6,547,000** | **-** |
| **6301 - Waste Services Operations** | | | | | |
| 400016 - Enterprise Asset Management | 4,338 | - | - | - | - |
| 400029 - Multi Hazard Plan Update | 21,752 | - | - | - | - |
| 500009 - Environmental Utilities Land Acquisition | 8,758,810 | 1,000,000 | - | - | - |
| **Total Fund: 6301 - Waste Services Operations** | **8,784,900** | **1,000,000** | **-** | **-** | **-** |
| **6330 - Waste Services Rehabilitation** | | | | | |
| 400091 - 800 Mhz Radio System Replacement | 23,275 | - | - | - | - |
| 500036 - Security Phase II | 3,900 | - | - | - | - |
| 500037 - Wireless Replacement | 15,600 | - | - | - | - |
| 500038 - Document Management System | 17,940 | - | - | - | - |
| 500039 - Storage Replacement | 35,882 | - | - | - | - |
| 500065 - Utility Exploration Center Interior Exhibit Refresh | 7,562 | 66,666 | - | - | - |
| 500069 - Utility Exploration Center Office Space Rehabilitation | 4,684 | - | - | - | - |
| 500080 - FY2019-20 Civic Center Renovation and Restoration | 2,168 | - | - | - | - |
| 500083 - Automotive Services - Bus and Car Wash Replacement | 458,594 | - | - | - | - |
| 500085 - FY2019-20 PRL Renovation and Restoration | 910 | - | - | - | - |
| 500095 - CNG Fueling Station Upgrades | 253,228 | - | - | - | - |
| 500119 - Fleet Services Steam Cleaner Replacement | - | 20,928 | - | - | - |
| 500124 - FY2020-21 Corporation Yard Building A - Renovation and Restoration | - | 40,165 | - | - | - |
| 500127 - Martha Riley Library Building Controls and Boiler Replacement | - | 4,636 | - | - | - |
| 500133 - Informatica Cloud ESB Enterprise Asset Management Integration | - | 2,235 | - | - | - |
| 500134 - ACI Network Improvements | - | 1,277 | - | - | - |
| 500136 - Police Department Radio Tower Maintenance | - | 1,468 | - | - | - |
| 500138 - Virtual Desktop Exploration | - | 1,277 | - | - | - |
| 500139 - IT Security Enhancements | - | 6,385 | - | - | - |
| 500140 - Telecommunications Software Upgrade | - | 2,554 | - | - | - |
| 500180 - Human Resources Applicant Tracking System | - | - | - | 6,386 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 6,386 | - |
| 500182 - Security Enhancements | - | - | - | 6,386 | - |
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 32,886 | - |
| 500205 - FY2021-22 Riley Library - Facilities Rehabilitation | - | - | - | 7,177 | - |
| 500208 - FY2021-22 Civic Center - Facilities Security | - | - | - | 1,088 | - |
| 500212 - FY2021-22 Corporation Yard Building D - Roll Up Doors | - | - | - | 3,264 | - |
| 500213 - FY2021-22 Civic Center - Renovation and Restoration | - | - | - | 5,254 | - |
| **Total Fund: 6330 - Waste Services Rehabilitation** | **823,741** | **147,591** | **-** | **68,827** | **-** |

# Fund Summary - End Notes

| Projects by Fund | FY2019-20 to FY2020-21 Project Carryover Reserve (net of revenue) | FY2020-21 Amended Budget Expense/ Expenditures | FY2020-21 Amended Budget Revenues | FY2021-22 Budget Expense/ Expenditures | FY2021-22 Budget Revenues |
|---|---|---|---|---|---|
| **6511 - Transit** | | | | | |
| 400024 - Sierra Gardens Transfer Point Improvements | 121,817 | - | - | - | - |
| 400127 - Taylor Road Commuter Bus Stop | 81,240 | - | - | - | - |
| 400129 - Transit Plan Update | 154,484 | - | - | - | - |
| 400164 - Commuter Bus Replacement | 38,207 | - | - | - | - |
| 400165 - Bus Rehabilitation | 1,541,820 | - | - | - | - |
| 500006 - On Board Bus Technology | 150,000 | - | - | - | - |
| 500036 - Security Phase II | 1,000 | - | - | - | - |
| 500037 - Wireless Replacement | 4,000 | - | - | - | - |
| 500038 - Document Management System | 4,600 | - | - | - | - |
| 500039 - Storage Replacement | 9,200 | - | - | - | - |
| 500077 - Fixed Route Bus Replacement and Commuter Bus Fleet Expansion | (2,194) | - | - | - | - |
| 500083 - Automotive Services - Bus and Car Wash Replacement | 129,333 | - | - | - | - |
| 500111 - Purchase of Seven New Zero Emission Commuter Buses | - | 10,000 | 10,000 | 5,000 | 5,000 |
| 500112 - Purchase of Eight Replacement Dial-A-Ride Buses | - | 10,000 | 10,000 | 5,000 | 5,000 |
| 500119 - Fleet Services Steam Cleaner Replacement | - | 2,951 | - | - | - |
| 500122 - Alternative Transportation - Housing Front Counter Security Renovation | - | 43,750 | 43,750 | - | - |
| 500210 - FY2021-22 Corporation Yard Building B - Parking Lot Rehabilitation | - | - | - | 15,000 | - |
| **Total Fund: 6511 - Transit** | **2,233,508** | **66,701** | **63,750** | **25,000** | **10,000** |
| **6520 - Transportation** | | | | | |
| 400015 - Washington and Andora Widening | - | 83,948 | 83,948 | - | - |
| 400022 - Dry Creek Greenway East Trail Project Community Planning and Outreach | (278,952) | 265,000 | 265,000 | - | - |
| 400028 - Oak Street Extension of the Miners Ravine Trail | (769,337) | - | - | - | - |
| 400034 - Harding Royer Trail Segment 3 | (3,769) | - | - | - | - |
| 400038 - Downtown Replacement Bridge Project | 248,756 | - | - | - | - |
| 400074 - Woodcreek Oaks Widening | 4,184 | - | - | - | - |
| 400075 - 2017 Arterial ADA Ramps | 133,449 | - | - | - | - |
| 400088 - Maidu Park Trail Repair | (208,899) | - | - | - | - |
| 400089 - Pleasant Grove Creek Trail Gap Closure at Veterans Park | 180,000 | - | - | - | - |
| 400090 - Pedestrian/Bike Bridge Inspection/Rating | (20,491) | - | - | - | - |
| 400091 - 800 Mhz Radio System Replacement | 36,226 | - | - | - | - |
| 400097 - Roller Compacted Concrete Pilot Project (RCC) | 54,424 | - | - | - | - |
| 400137 - 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project | (701,495) | - | - | - | - |
| 400162 - 2018 Trail Resurfacing | (274,251) | - | - | - | - |
| 400163 - Mahany Park Trail | (103,613) | - | - | - | - |
| 400166 - Dry Creek Greenway West Planning | (312) | - | - | - | - |
| 500027 - Junction Park Regional Traffic Signal | (1,990) | - | - | - | - |
| 500051 - Downtown Pedestrian Safety Connected Vehicle Pilot Project | (51,466) | - | - | - | - |
| 500070 - Washington Blvd All American Roundabout | (292,276) | - | - | - | - |
| 500110 - 2021 Bike Trail Resurfacing | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 500113 - Dry Creek Greenway West Trail Design and Construction | - | 20,000 | 20,000 | - | - |
| 500114 - Active Transportation Plans Update | - | 20,000 | 20,000 | 160,000 | 160,000 |
| 500119 - Fleet Services Steam Cleaner Replacement | - | 2,951 | - | - | - |
| 500122 - Alternative Transportation - Housing Front Counter Security Renovation | - | 43,750 | 43,750 | - | - |
| 500139 - IT Security Enhancements | - | 524 | - | - | - |
| 500180 - Human Resources Applicant Tracking System | - | - | - | 523 | - |
| 500181 - Human Resources Performance Management System | - | - | - | 523 | - |
| 500182 - Security Enhancements | - | - | - | 523 | - |
| 500183 - Virtual Machine Server Infrastructure Replacement | - | - | - | 2,693 | - |
| 500190 - Mahany Park Trail Design and Construction | - | - | - | 25,000 | 25,000 |
| 700026 - Non-Infrastructure Washington Blvd Bikeway and Pedestrian Pathways | - | 182,000 | 182,000 | - | - |
| **Total Fund: 6520 - Transportation** | **(2,049,813)** | **638,173** | **634,698** | **209,262** | **205,000** |
| **6591 - Youth Development** | | | | | |
| 400161 - Adventure Club Rehabilitation | 5,759 | - | - | - | - |
| 400186 - Adventure Club Modular Faculty | 342,841 | 45,000 | - | - | - |
| 500159 - FY2020-21 Adventure Clubs - Facility Renovation and Restoration | - | 80,000 | - | - | - |
| 500186 - FY2021-22 Adventure Clubs - Facility Renovations and Restoration | - | - | - | 80,000 | - |
| **Total Fund: 6591 - Youth Development** | **348,601** | **125,000** | **-** | **80,000** | **-** |
| **7201 - Successor Agency to the former RDA** | | | | | |
| 400054 - Oak Street Parking Garage | 65,447 | - | - | - | - |
| **Total Fund: 7201 - Successor Agency to the former RDA** | **65,447** | **-** | **-** | **-** | **-** |

# Fund Summary - End Notes

**[3]**

**Others Sources/(Uses)**

**1040 - Litigation Reserve**

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | - | 250,000 |

*The Litigation Reserve Fund is used for unanticipated outside attorney fees. Staff anticipates that the expense budgeted in FY2020-21 will not be spent, which will make that amount available in FY2021-22 and result in a positive fund balance after year-end.*

**2551 - Roseville Aquatics Maintenance**

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 539,265 | - |

*Staff will bring a FY2020-21 budget adjustment to City Council to recognize an additional $539,265 in funding for Roseville Joint Unified High School District shared maintenance of the Roseville Aquatics Complex.*

**6101 - Water Operations**

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | (13,600,000) | - |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $13,600,000 in excess Water Operations funds to the Water Rate Stabilization Fund ($3,600,000) and Water Rehabilitation Fund ($10,000,000) to comply with rate stabilization policy and meet water utility rehabilitation requirements.*

**6110 - Water Rate Stabilization**

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 3,600,000 | - |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $3,600,000 in excess Water Operations funds to the Water Rate Stabilization Fund to comply with rate stabilization policy.*

**6130 - Water Rehabilitation**

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 10,000,000 | - |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $10,000,000 in excess Water Operations funds to the Water Rehabilitation Fund to meet water utility rehabilitation requirements.*

**6201 - Wastewater Operations**

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | (11,200,000) | - |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $11,200,000 in excess Wastewater Operations funds to the Wastewater Rate Stabilization Fund ($9,500,000) and the Wastewater Regional Rehabilitation Fund ($1,700,000) to comply with rate stabilization policy and meet utility rehabilitation needs.*

**6210 - Wastewater Rate Stabilization**

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 9,500,000 | - |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $9,500,000 in excess Wastewater Operations funds to the Wastewater Rate Stabilization Fund to comply with rate stabilization policy.*

# Fund Summary - End Notes

### 6220 - Wastewater Construction

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | **(12,137,511)** | **(5,353,386)** | **-** |

*The $12,137,511 of other uses in FY2019-20 represent regional connection fees collected by the City of Roseville and distributed to the South Placer Water Authority (SPWA), a non-city entity. In FY2020-21, Environmental Utilities staff will bring a budget adjustment to City Council to transfer $6,876,614 of local connection fees from the Wastewater Rehabilitation Fund and distribute $12,230,000 of regional connection fees to the SPWA. The distribution of regional connection fees to the SPWA is included in the budget in FY2021-22; therefore, an other use is unnecessary.*

### 6230 - Wastewater Rehabilitation

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | **-** | **(6,876,614)** | **-** |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer several years' worth of local connection fees from the Wastewater Rehabilitation Fund to the Wastewater Construction Fund for better tracking and reporting. These development fees will be received directly in the Wastewater Construction Fund in future years.*

### 6231 - Wastewater Regional Rehabilitation

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | **-** | **1,700,000** | **-** |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $1,700,000 in excess Wastewater Operations funds to the Wastewater Regional Rehabilitation Fund to meet utility rehabilitation requirements.*

### 6301 - Waste Services Operations

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | **-** | **(7,500,000)** | **-** |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $7,500,000 in excess Waste Services Operations funds to the Waste Services Rate Stabilization Fund ($5,500,000) and the Waste Services Rehabilitation Fund ($2,000,000) to comply with rate stabilization policy and meet utility rehabilitation requirements.*

### 6310 - Waste Services Rate Stabilization

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | **-** | **5,500,000** | **-** |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $5,500,000 in excess Waste Services Operations funds to the Waste Services Rate Stabilization Fund to comply with rate stabilization policy.*

### 6330 - Waste Services Rehabilitation

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | **-** | **2,000,000** | **-** |

*In FY2020-21, Environmental Utilities will bring a budget adjustment to City Council to transfer $2,000,000 in excess Waste Services Operations funds to the Waste Services Rehabilitation Fund to meet utility rehabilitation requirements.*

### 6511 - Transit

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | **-** | **409,987** | **-** |

*In FY2019-20, the Transit Fund recorded $145,647 in project related revenues in the operating budget instead of the appropriate capital improvement project as planned. Staff has also identified $283,817 of project revenues that have not been budgeted and one completed project with $121,817 remaining that can be closed. Staff will bring a FY2020-21 budget adjustment to City Council to reflect these adjustments. As a result, the estimated unrestricted ending fund balance for FY2020-21 will be $122,334 and for FY2021-22 will be $57,334.*

# Fund Summary - End Notes

### 6520 - Transportation

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | (2,612,864) | - |

*In FY2019-20, the Transportation Fund recorded project related revenues in the operating budget instead of the appropriate capital improvement project as planned. Staff will bring a FY2020-21 budget adjustment to City Council to modify existing Transportation Capital Improvement Project budgets to appropriately reflect these project revenues. As a result, the estimated unrestricted ending fund balance for FY2020-21 will be $700,163 and for FY2021-22 will be $677,283.*

### 6540 - Consolidated Transit Services Agency

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 51,000 | - |

*The continuance of the COVID-19 pandemic has resulted in a decrease in revenue for mobility training and a decrease in expenses for mobility transit training at the South Placer Transit Information Center. A midyear adjustment was made on estimates; however, the duration and decline in ridership have not improved. Therefore, staff anticipates that $51,000 in unspent expenditures funds will be available at year-end. Staff will process a FY2020-21 budget adjustment that will increase the unrestricted ending fund balance to $235,401 in FY2020-21 and to $16,865 in FY2021-22.*

### 6591 - Youth Development

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | (27,763) | 1,158,645 |

*The Youth Development fund summary includes an other use of $27,273 in FY2020-21 and an other source of $1,158,645 in FY2021-22 to bring the anticipated ending fund balance to zero. Staff anticipates a significant deficit in this fund in FY2020-21 and FY2021-22 and plan on returning to City Council to recommend options to address these deficits from federal stimulus funding or other sources.*

### 7411 - Northwest CFD 1

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 1,383,661 | - |

*The final debt service payment is offset by reserve funds that were set aside at the time of the bond issuance.*

### 7414 - Northeast CFD 2

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 685,552 | - |

*The final debt service payment is offset by reserve funds that were set aside at the time of the bond issuance.*

### 7435 - Westpark Federico CFD 1

| | FY2019-20 Actuals ($) | FY2020-21 Amended Budget ($) | FY2021-22 Budget ($) |
|---|---|---|---|
| **Other Sources/(Uses)** | - | 158,655 | - |

*The reserve fund is used to pay a portion of the final debt service payments when the bonds mature. The reserve funds are not taken into account in the available resources total from year to year, but transferred over to pay debt service for that final payment.*

# Department Operating Budgets - Alphabetical Order

## Department Operating Budget


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# Department Operating Budgets Overview




## Department Operating Budgets Overview

The Department Operating Budgets section contains the operational costs by department. The section begins with a Budget Summary by Department that outlines all department operating budgets. The summary includes three years of data, prior year actuals, the current year adopted and amended budgets, and the new budget year. The full-time equivalent (FTE) positions for each department are also included in this summary. Following the Budget Summary is the detail for each department and the costs required to fund their services.

Each department section contains an organizational chart which displays the overall structure of the department. The number of positions displayed in the organizational charts may differ from the total positions in the FY2021-22 budget due to vacancies, pending current-year position changes, limited-term positions, and positions funded across multiple departments.

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.

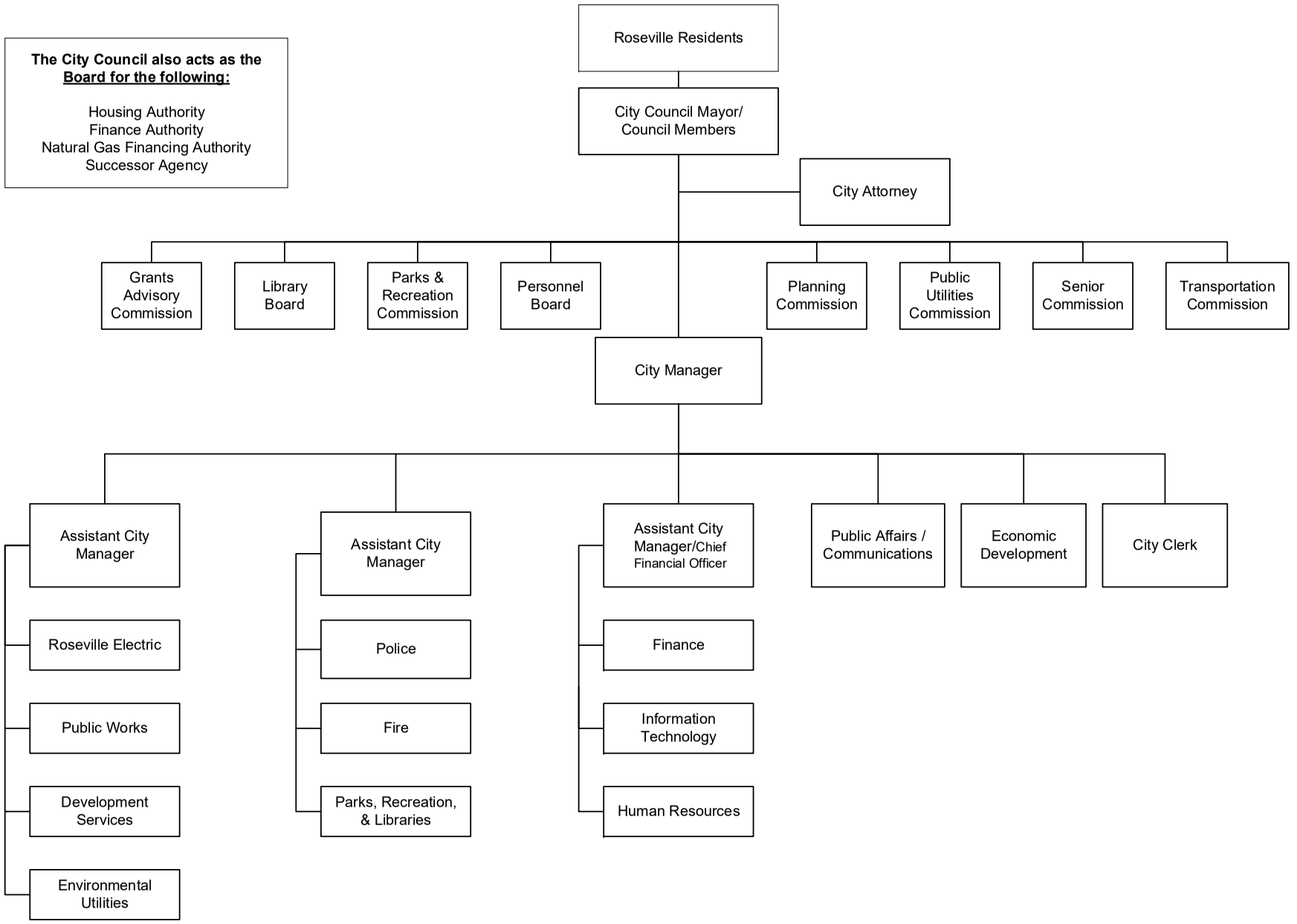
The expenditures/expenses by major category summary are segregated into the following categories:

- 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 two years and cost $5,000 or more.

# Budget Summary by Department

| Department | FY2019-20 Actuals | | FY2020-21 Adopted | | FY2020-21 Amended | | FY2021-22 Budget | |
|---|---|---|---|---|---|---|---|---|
| | FTE | Expenses / Expenditures | FTE | Expenses / Expenditures | FTE | Expenses / Expenditures | FTE | Expenses / Expenditures |
| City Council | 0.00 | 314,512 | 0.00 | 181,264 | 0.00 | 181,264 | 0.00 | 95,220 |
| City Manager | 6.00 | 1,292,603 | 6.00 | 1,434,925 | 6.00 | 1,425,097 | 7.00 | 1,554,146 |
| Public Affairs and Communications | 7.00 | 662,737 | 7.00 | 816,895 | 7.00 | 1,014,044 | 7.00 | 881,813 |
| City Attorney | 9.00 | 1,899,978 | 9.00 | 2,275,685 | 9.00 | 2,241,241 | 9.00 | 2,239,415 |
| Finance | 72.23 | 10,531,524 | 72.23 | 11,254,754 | 73.73 | 11,301,969 | 40.98 | 3,654,854 |
| Human Resources | 15.00 | 12,054,069 | 15.00 | 11,989,443 | 15.00 | 12,006,509 | 16.00 | 11,634,262 |
| Information Technology | 47.00 | 9,093,129 | 47.00 | 11,107,165 | 47.00 | 11,276,484 | 47.00 | 12,477,521 |
| City Clerk | 12.00 | 1,248,669 | 12.00 | 1,415,379 | 12.00 | 1,402,381 | 12.00 | 1,446,793 |
| Police | 202.00 | 45,776,717 | 204.00 | 46,711,471 | 208.00 | 46,753,125 | 211.00 | 49,371,191 |
| Fire | 119.00 | 36,567,735 | 119.00 | 34,649,867 | 119.00 | 35,307,135 | 119.00 | 37,773,398 |
| Economic Development | 14.00 | 2,763,891 | 14.50 | 7,550,352 | 14.75 | 9,505,533 | 15.75 | 3,036,820 |
| Parks, Recreation & Libraries | 114.50 | 32,277,076 | 116.50 | 37,209,122 | 116.50 | 37,652,460 | 125.50 | 39,192,915 |
| Public Works | 110.25 | 34,430,378 | 111.25 | 44,512,111 | 112.25 | 55,699,167 | 117.50 | 43,297,830 |
| Development Services | 69.00 | 15,029,661 | 69.00 | 13,146,447 | 69.00 | 14,607,611 | 71.00 | 17,324,117 |
| Electric | 154.00 | 116,066,730 | 154.00 | 113,716,192 | 156.00 | 115,142,951 | 193.75 | 124,418,999 |
| Environmental Utilities | 244.75 | 65,028,201 | 250.00 | 84,446,923 | 255.00 | 86,621,173 | 268.00 | 91,843,686 |
| Other Expenditures/Expenses (includes OPEB, Transfers, Tax Sharing Agreemts) | | 90,734,455 | | 75,721,715 | | 90,698,212 | | 115,302,705 |
| CFD/LLD/SD | | 53,838,757 | | 44,715,484 | | 48,567,752 | | 47,982,400 |
| Debt Service | | 97,244,919 | | 20,898,136 | | 20,898,136 | | 20,243,773 |
| Project Related | | 75,481,765 | | 62,124,145 | | 97,211,643 | | 56,062,658 |
| External Agency Transactions | | 1,622,688 | | 689,425 | | 690,596 | | 600,694 |
| **TOTAL** | **1,195.73** | **$ 703,960,194** | **1,206.48** | **$ 626,566,900** | **1,220.23** | **$ 700,204,483** | **1,260.48** | **$ 680,435,210** |






**City Wide Organization (1,260.48 FTE)**

# 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 13 Council-appointed boards and commissions. The Mayor and Councilmembers are accountable to the electorate and must balance the views of individuals and groups with the 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 as well as initiatives such as EngageRoseville, the City Council updated its four-year strategic plan in April 2021. 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.

The six goals that support the City's mission and vision are:

- Remain fiscally responsible in a changing world
- Support community engagement and advocacy
- Maintain a safe and healthy community
- Enhance economic vitality
- Deliver exceptional city services
- Invest in well-planned infrastructure and growth

## Budget Highlights

The City Council's FY2021-22 budget totals approximately $95,000. This budget decreased by approximately 47 percent over the prior year from $181,000 to $95,000. This change is primarily due to the realignment of $107,000 in professional services funding for federal and state advocacy to the Public Affairs and Communications Department offset by increased internal citywide cost plan reimbursement.

# Budget Summary

## Expenditures/Expenses by Major Category

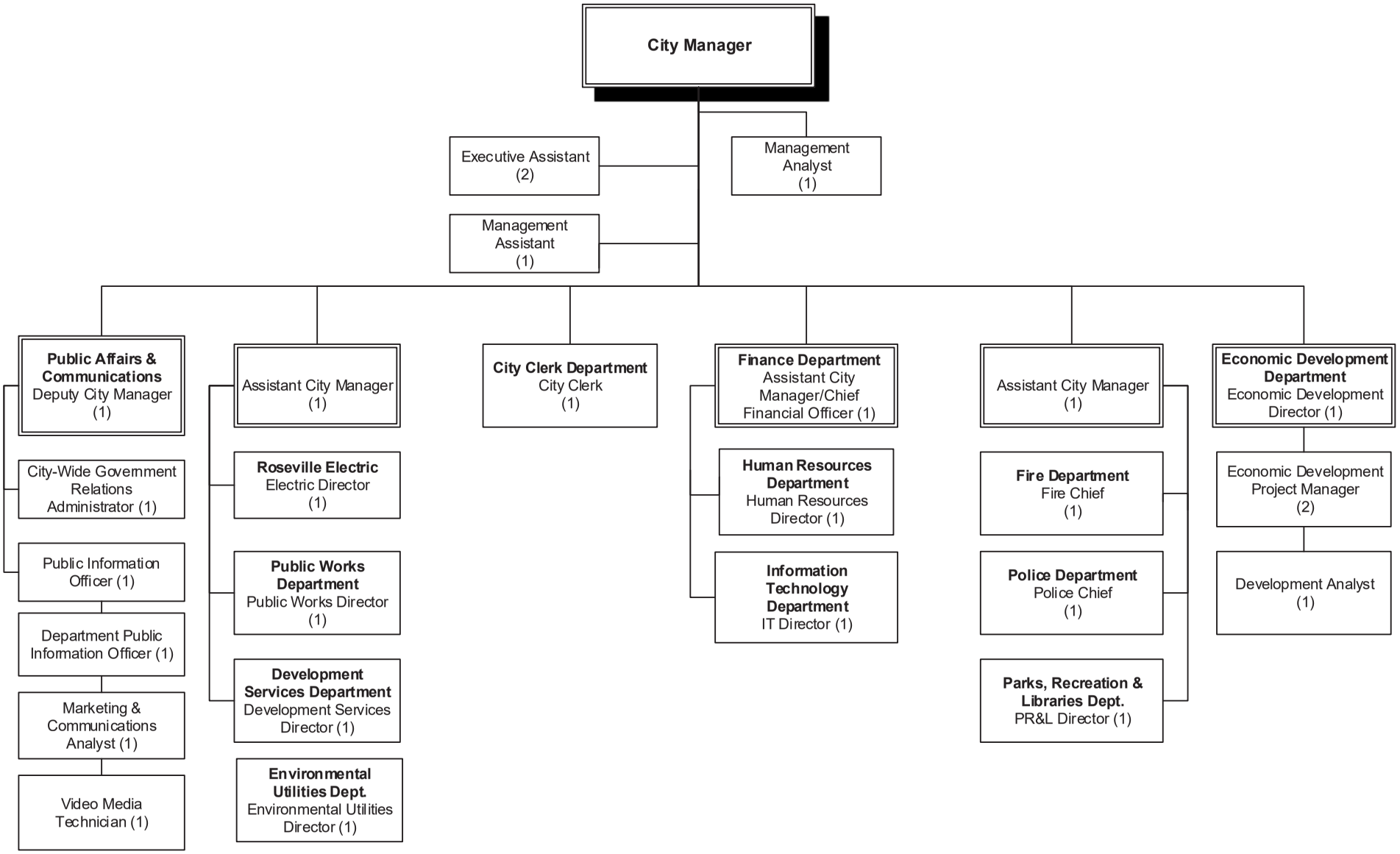
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 36,621 | 39,000 | 39,000 | 39,000 | - | - |
| Benefits | 1,136 | 2,065 | 2,065 | - | (2,065) | (100.0) |
| Materials, Supplies, and Services | 492,979 | 506,109 | 506,109 | 399,690 | (106,419) | (21.0) |
| Internal Reimbursements | (216,224) | (365,910) | (365,910) | (343,470) | 22,440 | (6.1) |
| **TOTAL** | **$ 314,512** | **$ 181,264** | **$ 181,264** | **$ 95,220** | **$ (86,044)** | **-47.5%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 314,512 | 181,264 | 181,264 | 95,220 | (86,044) | (47.5) |
| **TOTAL** | **$ 314,512** | **$ 181,264** | **$ 181,264** | **$ 95,220** | **$ (86,044)** | **-47.5%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| City Council | 288,012 | 181,264 | 181,264 | 95,220 | (86,044) | (47.5) |
| Community Contributions | 26,500 | - | - | - | - | - |
| **TOTAL** | **$ 314,512** | **$ 181,264** | **$ 181,264** | **$ 95,220** | **$ (86,044)** | **-47.5%** |




## City Manager's Office (7 FTE)

(includes positions funded in the CM budget)

# City Manager's Office

## Overview of Services

The City Manager's Office implements the City Council's vision and goals by aligning financial resources and administering City projects, programs, and services that support expressed City Council priorities. The City Manager makes policy recommendations to the City Council and oversees all City departments except the City Attorney's Office. The City Manager's Office also focuses on leadership; internal and external communications; engagement with employees, the business community, neighborhood associations, residents, and regional governments; internal collaboration between departments; public/private partnerships; higher-education opportunities, and drives efficiency, innovation, and change within the City.

## Accomplishments

- Led City through COVID-19 pandemic while delivering many services remotely or via an electronic platform
- Conducted City Council Strategic Planning Workshop
- Established Citizens Benefit Fund loan program for distressed businesses during the pandemic
- Created a comprehensive unsheltered plan for integrated city services
- Diversified revenue sources to assist with cost recovery in public safety (animal license and emergency medical services first responders)
- Provided direction and engagement on successful surplus property sales
- Conducted executive recruitment for new Assistant City Manager and Police Chief
- Enacted City Charter revisions approved by the voters
- Initiated National Community Survey to help prioritize resident desires for city services

## Budget Highlights

The City Manager's FY2021-22 budget totals approximately $1.5 million and provides funding to support seven position allocations, including one new position. The City Manager's budget increased by approximately 9 percent over the prior fiscal year, from $1.42 million to $1.55 million. This change is primarily due to increased materials, supplies, and services costs associated with Transient Occupancy Tax consultation services and homelessness communication strategies. The increase in Internal Reimbursements is due to increased citywide cost allocation plan reimbursements. The budget includes the following highlights:

### Management Analyst

The City Manager's Office is converting a limited-term Management Analyst to a full-time position allocation. The focus of the position will be on Council support, grant research, benchmarking and performance metrics, strategic planning and innovation, Sacramento Area Council of Governments (SACOG) programs, Homeless Task Force, regional partnerships, and collaboration projects (traffic, planning, and regional dispatch).

# Budget Summary

## Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| City Manager Total | 6.000 | 6.000 | 6.000 | 7.000 | 1.000 | 16.7% |

## Expenditures/Expenses by Major Category

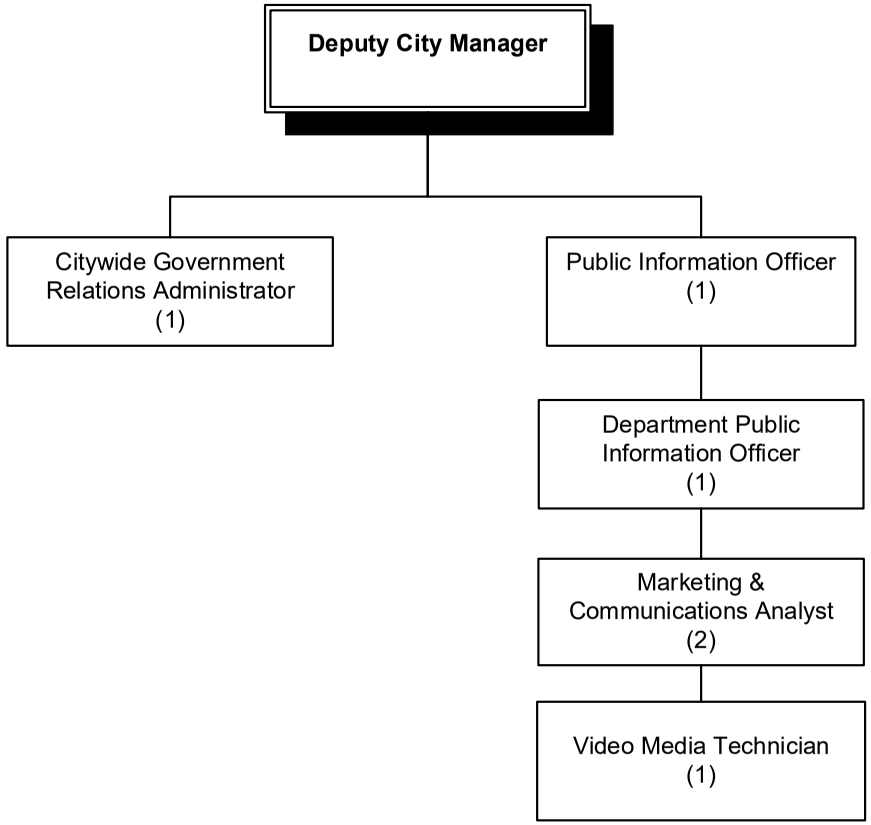
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 1,183,852 | 1,119,693 | 1,145,589 | 1,150,749 | 5,160 | 0.5 |
| Benefits | 552,559 | 608,330 | 572,606 | 608,588 | 35,983 | 6.3 |
| Materials, Supplies, and Services | 343,192 | 303,503 | 303,503 | 484,641 | 181,138 | 59.7 |
| Internal Reimbursements | (787,000) | (596,601) | (596,601) | (689,832) | (93,231) | 15.6 |
| **TOTAL** | **$ 1,292,603** | **$ 1,434,925** | **$ 1,425,097** | **$ 1,554,146** | **$ 129,050** | **9.1%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 1,292,603 | 1,434,925 | 1,425,097 | 1,554,146 | 129,050 | 9.1 |
| **TOTAL** | **$ 1,292,603** | **$ 1,434,925** | **$ 1,425,097** | **$ 1,554,146** | **$ 129,050** | **9.1%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| City Manager | 1,292,603 | 1,434,925 | 1,425,097 | 1,554,146 | 129,050 | 9.1 |
| **TOTAL** | **$ 1,292,603** | **$ 1,434,925** | **$ 1,425,097** | **$ 1,554,146** | **$ 129,050** | **9.1%** |






## Public Affairs & Communications Department (7 FTE)

# Public Affairs & Communications Department

## Overview of Services

The Public Affairs & Communications (PA&C) Department leads the City's legislative advocacy, media relations, community relations, social media, broadcast, internal communications, neighborhood services, and public information initiatives.

The Department staff manages the work related to the City Council's Law & Regulation Committee, Organizational Culture & Leadership Committee, Employee Recognition Committee, and REACH (Roseville Employees Annual Charitable Hearts) giving program. PA&C leads citywide teams including communications, government relations, marketing, emergency services, E-Government, and open data, and is the liaison for the Roseville Coalition of Neighborhood Associations, faith-based groups, and other business and community initiatives.

## Accomplishments

- Conducted National Community Survey in English and Spanish to determine community priorities, perspectives, and benchmark against cities nationwide.
- Facilitated Council Priorities Update Workshop in April 2021 to review accomplishments, discuss areas of focus and update four-year Council priorities.
- Created "We Are Roseville" marketing effort to bring the community together and demonstrate city support during a time of social distancing.
- Tripled production of community newsletters, social media, billboards, and other communications as a means to keep the community and businesses apprised of health restrictions.
- Completed significant technology upgrade in Council chambers to adapt to virtual meeting setting.
- Facilitated virtual and in-person meetings of Council, boards, and commissions according to health guidelines.
- Increased production of videos and added staff to assist in communicating the city's actions, services, and resources during the pandemic.
- Conducted WorkPulse staff surveys during the pandemic and made them available to Departments to analyze what's working well, what is needed, and areas that we need to focus on.
- Partnered with SacState College of Business to conduct research on remote work and jobsite-based work during the pandemic.
- Evaluated four firms nationally to assist in research and strategic plan development for Organizational Culture & Leadership Committee (OC&L).
- Significantly expanded Economic Development marketing, business support, website, and communications with additional staffing, just in time for intensified business outreach required by pandemic conditions.
- Educated Roseville residents on charter measures in easy-to-understand language after conducting outreach throughout the yearlong once-a-decade charter review process.
- Educated Roseville residents on newly formed districts, polling locations and procedures, and vote-by-mail options to provide safe options for voting during the pandemic.

- Navigated community concerns and discussions about social justice to enhance understanding of City actions and policies; recommended action items for Council Strategic Plan and City's Legislative Platform.
- The City became a member of the Government Alliance on Race and Equity, participating in webinars, dialogues, and conferences.
- Facilitated partnership with non-profit to provide Conversations on Racial Healing for community and staff.
- Brought together funding from many community organizations and individuals to establish a partnership with Invest Health and Health Education Council to form Family Meal Roseville. During the first months of the pandemic, Family Meal Roseville provided 16,000 meals to individuals and families at low-income housing and school-based distribution sites throughout Roseville while assisting restaurants struggling during the initial economic shutdown.
- Advocated at the national level for cities of Roseville's size to be included in federal stimulus relief legislation.
- Provided updates on food insecurity and housing to federal officials.
- Advocated at the state level to allow regional variance when evaluating health data that allowed counties to re-open after initial stay-at-home order was issued.
- Help develop Unsheltered Strategies document and led community outreach on issues related to homelessness.
- Supported utilities marketing, video, and graphic design.
- Produced successful State of the City address.
- Led the state in crisis communications during the COVID-19 statewide lockdown crisis with communications, resources, advocacy, and community relations.
- Conducted FlashVote polls on community grant-funding needs, law enforcement services and priorities, and local concerns.
- Staff earned certification in digital public-outreach methods and presented on communications at trade conferences.

## Council Strategic Plan

### Goal: Remain fiscally responsible in a changing world

- Provide transparent, easily understood communications about the City's financial situation through the City Manager's Budget Message, Budget in Brief, strategic presentations, columns, videos, public engagement efforts, and graphic design visuals.
- Work with organizations that promote public engagement in the budget process to bring best practices to Roseville.

### Goal: Support community engagement and advocacy

- Provide transparent, easily understood communications about the City's policy decisions through strategic presentations, columns, videos, public-engagement efforts, and graphic design visuals.
- Evaluate options for expansion of Council Chambers.
- Issue Request for Proposals for federal lobbying firm to assist with helping county, state, and federal policy makers understand key City issues.
- Actively post, monitor, and engage in social media channels to disseminate accurate information.

- 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.
- Participate in an advisory and consulting role with the Roseville Coalition of Neighborhood Associations.
- Work with councilmembers on community coffees and other outreach needs to ensure accurate, timely information.
- Respond to requests, complaints, and comments from the public.
- Update Roseville history online to cover the 2010-2019 decade.

## Goal: Maintain a safe and healthy community

- Advocate for policies at the state and federal level that provide funding and regulations that support public safety, homelessness prevention, mental health, transportation, parks, and utilities.
- Actively post, monitor, and engage in social media channels to disseminate accurate information.
- Produce graphic design and videos that promote a safe and healthy community.
- Take actions to promote an inclusive community.

## Goal: Enhance economic vitality

- Provide transparent, easily understood communications and data about the City's economic development activities through strategic presentations, columns, videos, public engagement efforts, and graphic design visuals.

## Goal: Deliver exceptional city services

- Lead 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.

## Key Performance Measures

### Public Engagement

| Goal | Support Community Engagement and Advocacy | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Number of community awareness campaigns | 3 | 3 | 3 | 3 |
| Number of community surveys | 3 | 6 | 2 | 4 |

### Legislative Advocacy

| Goal | Support Community Engagement and Advocacy | | | |
|---|---|---|---|---|
| Strategy | Help county, state, and federal policy makers understand key City issues | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Bills reviewed | 2,000 | 2,000 | 2,000 | 2,000 |
| Meetings held with legislators, regulators, Law & Regulations Committee, chambers of commerce, industry associations | 200 | 200 | 200 | 200 |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Newsletters produced | 80 | 60 | 60 | 60 |
| Videos produced | 50 | 50 | 50 | 50 |
| Graphic design requests | 400 | 400 | 400 | 400 |

## Budget Highlights

The PA&C Department's FY2021-22 budget totals approximately $882,000 and provides funding to support seven position allocations. The PA&C budget decreased by approximately 13 percent over the prior fiscal year, from $1.01 million to $882,000. This change is due to the realignment of professional services funding for federal and state advocacy from the City Council's Office to the PA&C Department, increased internal citywide cost plan reimbursements, and the removal of a one-time capital purchase.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Public Affairs & Communications Total | 7.000 | 7.000 | 7.000 | 7.000 | - | 0.0% |

### Expenditures/Expenses by Major Category

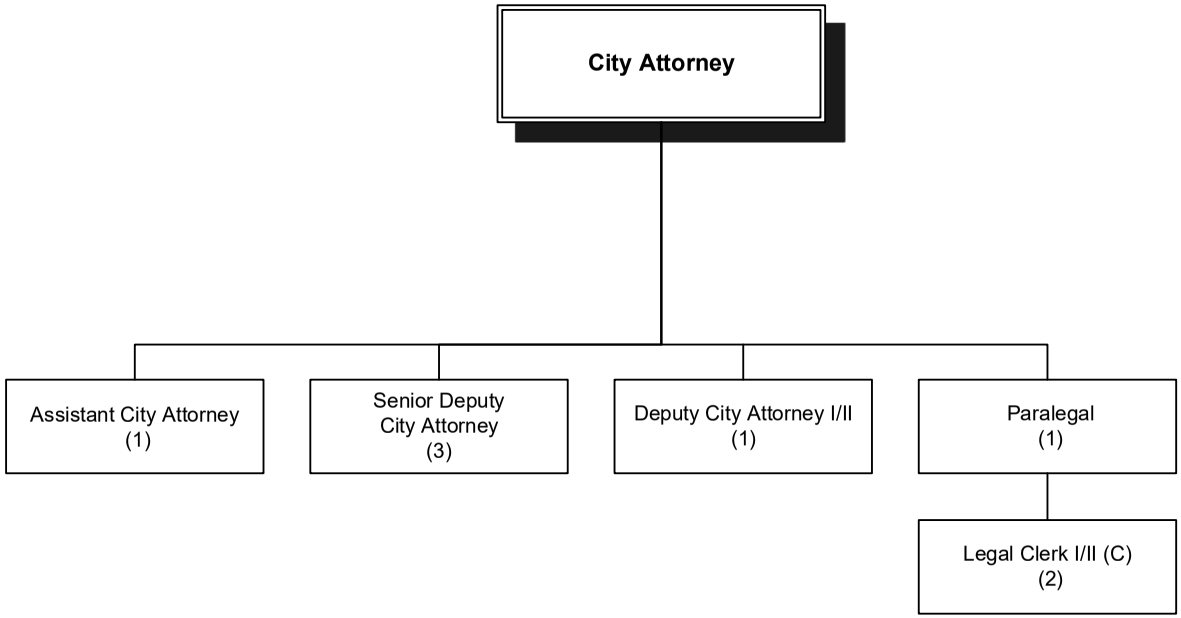
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 465,258 | 557,044 | 571,223 | 607,409 | 36,186 | 6.3 |
| Benefits | 258,760 | 302,168 | 285,138 | 314,275 | 29,138 | 10.2 |
| Materials, Supplies, and Services | 223,278 | 340,289 | 340,289 | 513,284 | 172,995 | 50.8 |
| Internal Reimbursements | (284,560) | (382,606) | (382,606) | (553,156) | (170,550) | 44.6 |
| Capital Outlay | - | - | 200,000 | - | (200,000) | (100.0) |
| **TOTAL** | **$ 662,737** | **$ 816,895** | **$ 1,014,044** | **$ 881,813** | **$ (132,231)** | **-13.0%** |

### Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 596,738 | 653,355 | 650,504 | 718,273 | 67,769 | 10.4 |
| 2701 - Cable TV Peg | 65,999 | 163,540 | 363,540 | 163,540 | (200,000) | (55.0) |
| **TOTAL** | **$ 662,737** | **$ 816,895** | **$ 1,014,044** | **$ 881,813** | **$ (132,231)** | **-13.0%** |

### Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Public Affairs and Communications | 662,737 | 816,895 | 1,014,044 | 881,813 | (132,231) | (13.0) |
| **TOTAL** | **$ 662,737** | **$ 816,895** | **$ 1,014,044** | **$ 881,813** | **$ (132,231)** | **-13.0%** |






## City Attorney's Office (9 FTE)

# City Attorney's Office

## Overview of Services

The City Attorney's Office (CAO) provides comprehensive legal services consisting 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 oversight/representation and self-handling of various legal proceedings; support claims review, and code enforcement.

## Council Strategic Plan

The CAO will support the City Council, executive management and City departments in key City projects, which include but are not limited to various surplus land disposition and development projects (e.g., hotel conference center, old courthouse, Post Office, and Reason Farms Industrial sites), the dissolution of the Roseville Community Development Corporation (RCDC), the Water Infrastructure Finance and Innovation Act (WIFIA) loan application, and hotel nuisance enforcement. Multiple complex ordinances will also be drafted involving, among other topics, possible flavored tobacco regulation. In addition, the CAO will create and amend City policies, practices, and ordinances consistent with the voter approved City Charter amendments.

### Goal: Maintain a safe and healthy community

The CAO will continue to provide effective responses and management regarding executive orders and implementation of measures regarding employee and public safety protocols related to COVID-19.

### Goal: Remain fiscally responsible

The CAO will maintain aggressive and effective strategies on litigation defense and risk assessment. We will continue to integrate effective risk management practices in City priorities and projects.

The CAO will support the City Manager and Human Resources Departments to prepare, strategize, and negotiate successor labor agreements. In addition, this Office will assist in determining the impacts of newly enacted labor and employment laws and their implementation.

### Goal: Support community engagement and advocacy; deliver exceptional city services

The CAO will provide legal support to the City's first-ever independent redistricting commission commencing with formation, then the map-making process, and culminating with a final electoral district map based on the 2020 federal census.

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Requests for legal service ("Greenies") completed | 777 | 850 | 750 | 850 |
| Written legal opinions | 8,541 | 8,000 | 10,500 | 9,000 |
| Informal legal opinions | 10,010 | 9,700 | 9,000 | 9,000 |
| Council Communication Review | 612 | 725 | 750 | 700 |
| Ordinances / resolutions prepared | 111 / 481 | 120 / 500 | 140 / 500 | 120 / 400 |
| Citations and code enforcement complaints filed | 355 | 400 | 250 | 350 |
| Public Meetings | 164 | 180 | 150 | 180 |
| Active lawsuits | 12 | 14 | 12 | 10 |
| Court appearances | 15 | 24 | 20 | 20 |

## Accomplishments

- Achieved an all-time low in the number of active lawsuits.
- Achieved one of the best loss ratios among the members of the California Joint Powers Risk Management Authority (CJPRMA).
- Resolved a record number of 20,920 legal services requests.
- Provided effective COVID-19 response, including preparation and advising on the Proclamation of Emergency, preparation of 16 Executive Orders, advising on contracting and budgeting processes to assure CARES Act financing assistance and reimbursement, and interpreting and advising on a myriad of labor and employment laws newly enacted due to the pandemic.
- Finalized the work of the Charter Review Commission and assisted the City Council in placing nine ballot measures on the 2020 ballot, all of which were approved by the voters.
- Closed escrow on the F-55/W-60a land swap in the West Roseville Specific Plan.
- Drafted new ordinances for revenue recovery, including a cat licensing ordinance and the emergency medical services first responder fee ordinance.
- Bargained to agreement and advised on labor market adjustments and associated issues within an environment of unprecedented financial uncertainty.

## Budget Highlights

The City Attorney's FY2021-22 budget totals approximately $2.24 million and provides funding to support nine position allocations. The City Attorney's budget decreased by less than one percent over the prior fiscal year, from $2,241,241 million to $2,239,415. This small change is primarily due to increased labor and materials, supplies and services costs offset by increased citywide cost plan reimbursements.

The CAO will continue to provide legal support for the housing element update, development projects, infill and rezoning projects, economic development, Downtown Roseville revitalization efforts, and regional development issues.

The CAO will continue the provision of legal services related to the COVID-19 emergency and post-emergency activities. Regional and statewide water supply issues will require special attention, adding to the growing volume and complexity of legal services required for the City's utilities. Major projects such as downtown development and improvement require considerable attention, as do increasingly complex state and federal mandates regarding energy and conservation. Legal assistance will continue to be provided for the enforcement of affordable housing agreements, supporting economic development and related programs serving local businesses and residents, matters pertaining to marijuana and flavored tobacco legislation and homelessness, and the entire spectrum of legal assistance regarding City functions and services.

In addition, the CAO will continue to increase training for staff, commissioners, and other City officials on legal issues related to their roles. The office will promote efficient use of resources with a proactive approach to serving City departments with training and education on legal issues and the early involvement of attorneys in proposed projects.

Our attention to litigated matters will continue with the aggressive defense of liability claims, intensive management of outside legal counsel on pending cases, and self-handling of hearings on law enforcement and certain law and motion and liability matters. The CAO will proactively and strategically provide transactional and advisory legal support for all City services and functions, adding value to all City programs through avoidance of liability and efficient use of resources.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| City Attorney Total | 9.000 | 9.000 | 9.000 | 9.000 | - | 0.0% |

### Expenditures/Expenses by Major Category

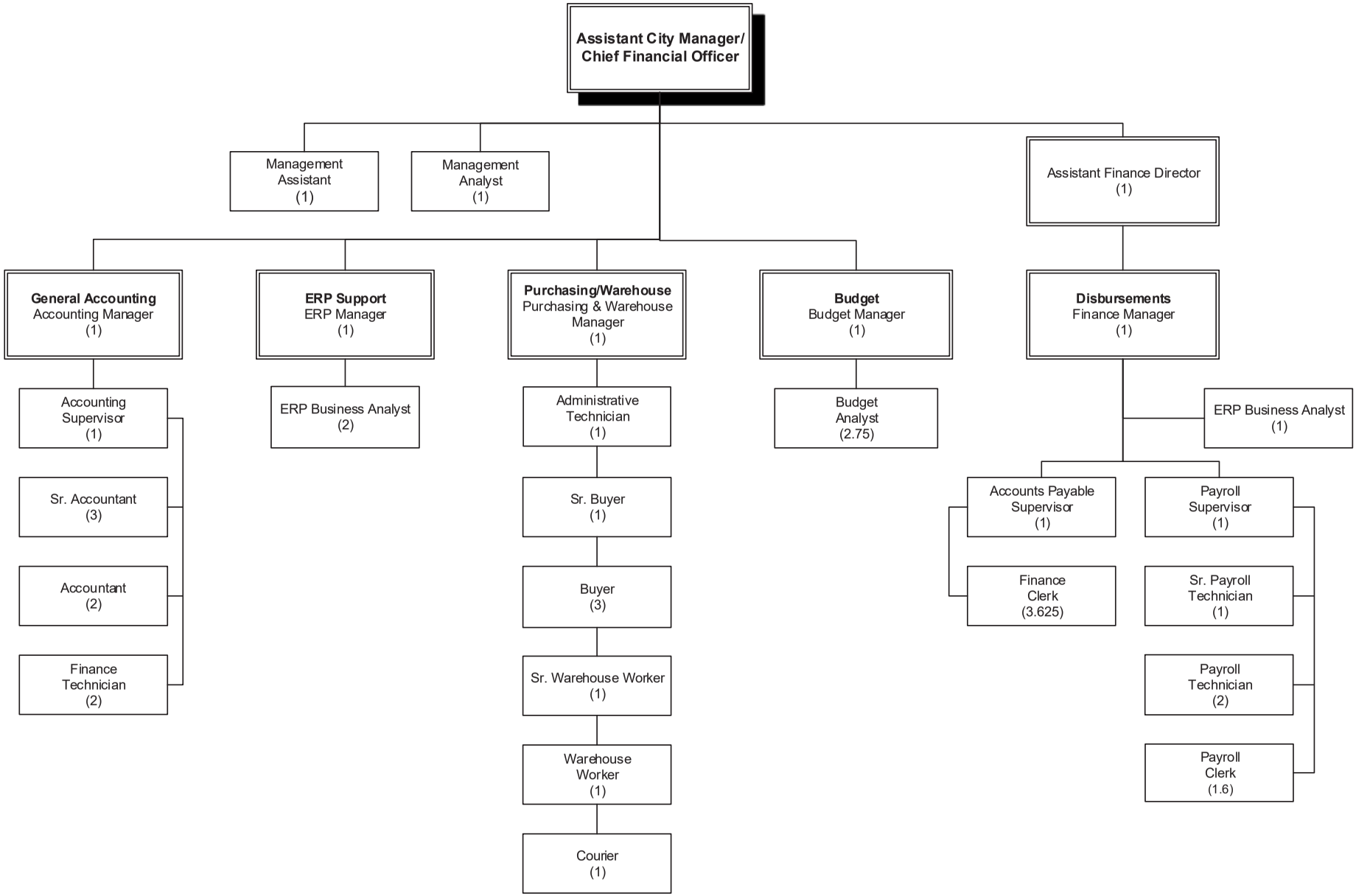
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 1,454,467 | 1,429,280 | 1,438,329 | 1,453,856 | 15,527 | 1.1 |
| Benefits | 674,344 | 777,186 | 730,922 | 789,248 | 58,326 | 8.0 |
| Materials, Supplies, and Services | 250,402 | 533,717 | 536,488 | 567,177 | 30,689 | 5.7 |
| Internal Reimbursements | (479,235) | (464,498) | (464,498) | (570,865) | (106,367) | 22.9 |
| **TOTAL** | **$ 1,899,978** | **$ 2,275,685** | **$ 2,241,241** | **$ 2,239,415** | **$ (1,825)** | **-0.1%** |

### Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 1,899,978 | 2,025,685 | 1,991,241 | 1,989,415 | (1,825) | -0.1 |
| 1040 - Litigation Reserve | - | 250,000 | 250,000 | 250,000 | - | - |
| **TOTAL** | **$ 1,899,978** | **$ 2,275,685** | **$ 2,241,241** | **$ 2,239,415** | **$ (1,825)** | **-0.1%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| City Attorney | 1,899,978 | 2,275,685 | 2,241,241 | 2,239,415 | (1,825) | (0.1) |
| **TOTAL** | **$ 1,899,978** | **$ 2,275,685** | **$ 2,241,241** | **$ 2,239,415** | **$ (1,825)** | **-0.1%** |




**Finance Department (40.975 FTE)**

# Finance Department

## Overview of Services

The Finance Department provides services in budgeting, investing and cash management, issuance and management of debt, accounting, accounts payable, payroll, ERP system support, purchasing, and central stores.

### Budget Division

The Budget Division is responsible for the preparation, development, and publication of the Annual Adopted Budget as well as the Quarterly Financial Reports. This division also assists with budget amendments, including the carry-forward of approved budgets for unspent encumbrances. The budget team works with all City departments to ensure that actual spending does not exceed City Council-approved budget appropriations.

### Accounting Division

The Accounting Division is responsible for developing, implementing, and maintaining 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. This division is also responsible for grants, special assessments, capital assets, and financial reporting.

### Enterprise Resource Planning (ERP) Support Division

The ERP Support Division is responsible for managing the teams of staff performing maintenance and optimization of the City’s ERP system, as well as managing or coordinating with other projects that integrate with the ERP system.

### Disbursements Division

The Disbursements Division is responsible for the timely calculation and payment of payroll, payments to vendors, PERS administration and reporting, and retiree health administration and payment. The division is also responsible for all federal and state 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

- Effectively implemented a new budget module, as part of the enterprise resource planning (ERP) system project, to streamline the budget development process using a cloud software platform. The FY2020-21 Proposed Budget was produced using the City’s new budget module with re-envisioned tables, summaries, and performance measures tied to the Council’s Strategic Plan Goals.
- Recognized by the Government Finance Officers Association (GFOA) with the Certificate for Excellence in Financial Reporting for the FY2018-19 Comprehensive Annual Financial Report.
- Recognized by the GFOA and the CSMFO with Distinguished Budget Presentation Awards for the FY2020-21 Approved Budget.

- Completed an update of the City's Public Facility Fee to include the additional dwelling units approved with the Amoruso Specific Plan and an updated inventory of facilities to be funded.

## Council Strategic Plan

### Goal: Remain fiscally responsible in a changing world
### Strategy: Ensure financial policies provide ongoing stability

The Finance Department continues to focus on developing new financial policies to determine appropriate and responsible financial guidelines for staff to follow when developing the budget, making recommendations, and fulfilling their role as fiscal stewards of public funds. Consistently following adopted policies will assist the City in achieving its current and future goals in a fiscally responsible and sustainable manner. Each year the policies are reviewed by staff, updated where recommended, and submitted to Council in a comprehensive document for approval during budget development.

### Strategy: Align service levels and the size of the organization with Council and community priorities

The Finance Department facilitates the citywide budget process for the development, implementation, and evaluation of a plan to deliver services and capital assets. Staff design the budget process to help decision-makers make informed choices about the delivery of services and capital assets and to promote stakeholder participation in the process. Finance incorporates a long-term perspective into the budget process and establishes linkages to the City Council goals.

## Key Performance Measures

### Excellence in Budgeting

| Goal | Support community engagement and advocacy | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Receive Distinguished Budget Presentation Award from Governmental 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 FY2020-21 budget and plans to submit the FY2021-22 budget for the awards. | | | |

### Excellence in Financial Reporting

| Goal | Remain fiscally responsible in a changing world | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 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 in FY2020-21 for the FY2019-20 Comprehensive Annual Financial Report and plans to submit the FY2020-21 Report for the award again in FY2021-22. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Number of vendor invoices paid | 45,963 | 19,500 | 43,000 | 45,700 |
| Number of payroll checks processed | 41,194 | 50,000 | 42,000 | 42,700 |
| Number of purchase requisitions processed | 2,440 | 2,600 | 2,700 | 2,800 |

## Budget Highlights

The Finance Department's FY2021-22 budget totals approximately $3.65 million and provides funding to support approximately 41 position allocations. The Finance Department's budget and position allocations decreased significantly over the prior year due to the re-organization of the Utility Billing Division to the Electric Department. The decrease in the Department's General Fund budget is due to increased citywide cost plan reimbursements. The Finance Department's budget includes the following highlights:

### Enterprise Resource Planning (ERP) System and Budget System Support

The budget includes $70,000 in additional professional services funding to support ERP and budget system operational initiatives. This increase is offset by the elimination of a limited-term position that is no longer required. The funding will assist in troubleshooting and resolving system issues that impact payroll, accounting, procurement, and budgetary control modules. In addition, funding will assist in improvements to the City's budgeting system, including reporting, establishing real-time financial dashboards, and implementing streamlined and automated processes.

### Purchasing and Warehouse Services Assessment

An additional $36,000 is included in the budget to engage in a professional services agreement to perform a strategic procurement assessment of the City's Purchasing Division's operational foundation and organizational structure. The balance of the savings associated with eliminating the limited-term position will offset the cost of this assessment. After

the assessment, the consultant will deliver a report that provides recommendations on process improvements and how to optimize procurement practices in the City. The report will also include a plan for successfully implementing the proposed modifications.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Finance Total | 72.225 | 72.225 | 73.725 | 40.975 | (32.750) | -44.4% |

### Expenditures/Expenses by Major Category

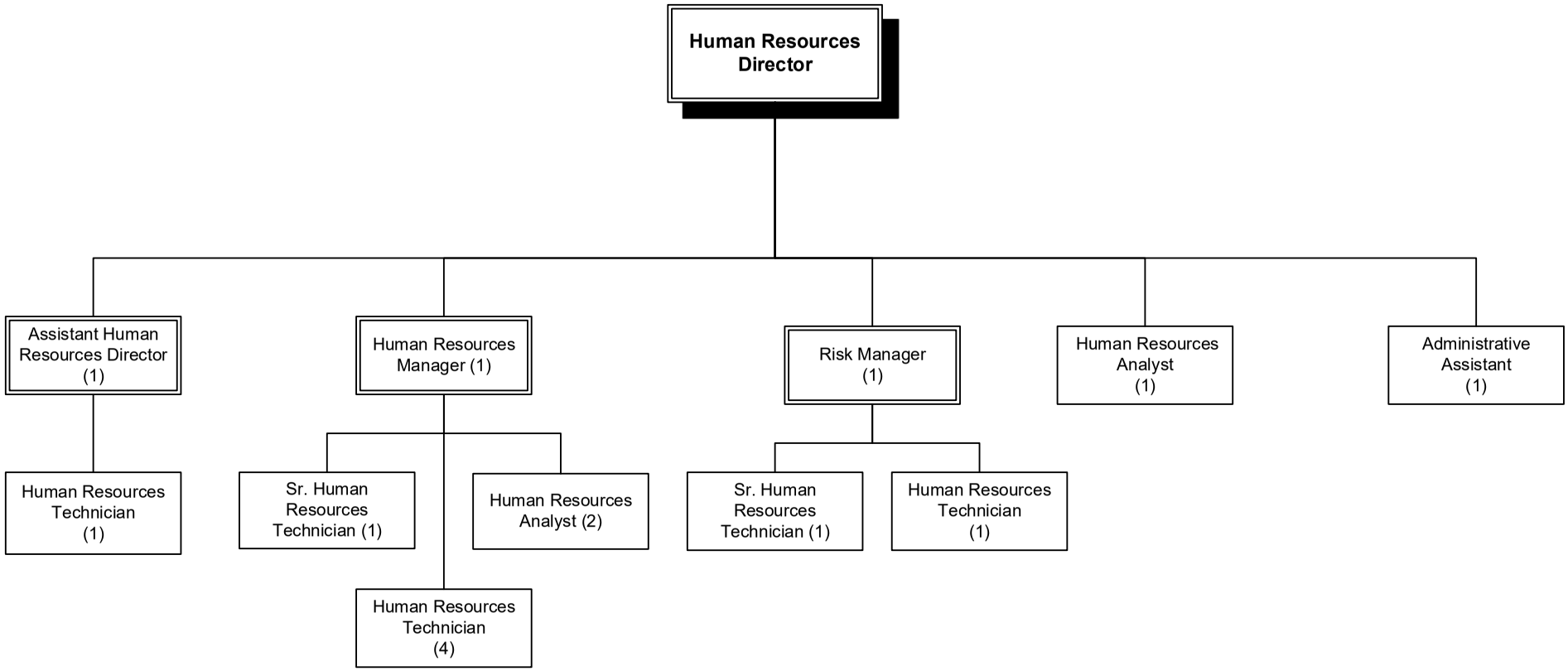
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 6,169,292 | 7,323,740 | 7,541,949 | 4,489,259 | (3,052,690) | -40.5% |
| Benefits | 3,213,472 | 3,978,803 | 3,835,482 | 2,598,765 | (1,236,717) | -32.2% |
| Materials, Supplies, and Services | 4,179,021 | 4,655,520 | 4,666,520 | 2,187,079 | (2,479,441) | -53.1% |
| Internal Reimbursements | (3,033,763) | (4,703,309) | (4,744,982) | (5,620,249) | (875,267) | 18.4% |
| Capital Outlay | - | - | 3,000 | - | (3,000) | -100.0% |
| Debt Service | 3,502 | - | - | - | - | - |
| **TOTAL** | **$ 10,531,524** | **$ 11,254,754** | **$ 11,301,969** | **$ 3,654,854** | **$ (7,647,115)** | **-67.7%** |

### Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 4,718,580 | 5,231,774 | 5,157,072 | 3,654,854 | (1,502,218) | -29.1% |
| 6001 - Electric | 2,891,094 | 3,027,267 | 3,088,226 | - | (3,088,226) | -100.0% |
| 6101 - Water Operations | 1,094,869 | 1,185,771 | 1,207,311 | - | (1,207,311) | -100.0% |
| 6201 - Wastewater Operations | 1,078,717 | 1,027,506 | 1,049,041 | - | (1,049,041) | -100.0% |
| 6301 - Waste Services Operations | 748,265 | 782,435 | 800,320 | - | (800,320) | -100.0% |
| **TOTAL** | **$ 10,531,524** | **$ 11,254,754** | **$ 11,301,969** | **$ 3,654,854** | **$ (7,647,115)** | **-67.7%** |

### Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Finance | 1,718,834 | 1,639,353 | 1,615,837 | 2,026,176 | 410,339 | 25.4% |
| Accounting | 2,128,829 | 2,276,059 | 2,244,433 | 911,766 | (1,332,667) | -59.4% |
| Budget | 335,081 | 402,643 | 398,927 | 246,912 | (152,015) | -38.1% |
| Purchasing | 535,796 | 913,720 | 897,876 | 470,000 | (427,876) | -47.7% |
| Utility Billing | 5,812,984 | 6,022,979 | 6,144,897 | - | (6,144,897) | -100.0% |
| **TOTAL** | **$ 10,531,524** | **$ 11,254,754** | **$ 11,301,969** | **$ 3,654,854** | **$ (7,647,115)** | **-67.7%** |






## Human Resources Department (16 FTE)

# 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 1,100 regular employees and 600 temporary/seasonal employees to deliver high-quality services to the City.

### Employment Services

Employment Services is responsible for planning, developing, conducting, and overseeing the City's recruitment, examination, selection, pre-employment, and onboarding processes for regular and temporary employees. The Employment Services Team also manages the Human Resources Information System (HRIS), including the processing and aproval of employee salary and benefits information and conducting retirement consultations.

### Benefits/Employee Development/Volunteer Services

The Benefits/Employee Development/Volunteer Services team promotes organizational advancement through employee performance evaluations; coordinates, develops, and conducts employee training; administers and tracks online instruction; and processes tuition reimbursement. Additionally, the team administers the employee insurance and benefits programs, including the supplemental retirement plans, medical, dental, vision, life and long-term disability insurance plans, flexible spending accounts, and the employee assistance program. This team also coordinates the Employee Recognition Program, Volunteer Program, and Annual Giving Campaign.

### Risk Management

Risk Management is responsible for creating a safe work environment for employees and a safe City for its residents. Risk Management accomplishes this by administering safety training, Cal-OSHA mandated programs, assuring safe and healthy work environments, administering liability and workers' compensation programs, Americans with Disability Act interactive process and reasonable accommodations, managing leaves of absence, and responding to both citizen and employee safety concerns.

### Management and Administrative Support Services

Management and Administrative Support Services oversees some Citywide activities, including employee/labor relations activities pertaining to five recognized employee bargaining units and two unrepresented employee groups, succession planning, employee performance coaching and discipline consultation, Inclusion Committee, and budget administration.

## Accomplishments

- Implemented an Exposure Control Plan, safety protocols, and numerous COVID-19 related programs, policies, FAQs and employee communications.
- Completed over 230 recruitments.
- Processed over 12,287 employment applications.
- Implemented recommendations from classification studies for 55 positions.
- Supported succession planning by processing 138 promotions.

- Effectively implemented a new Open Enrollment benefit election process and updated Flex Credit benefit to recognize the unexpected increasing CalPERS health benefits premiums.

## Strategic Plan

### Goal: Deliver Exceptional City Services
### Strategy: Increase employee recruitment and retention, as well as knowledge transfer from departing staff

The Human Resources Department focuses on streamlining the hiring process to attract top talent in a tight labor market. Staff integrated the City's core competencies into performance evaluations, recruitment, and training programs for supervisors and new employees to orient them to the City's high-performing work culture. The Human Resources team has incorporated additional outreach strategies to ensure that the City has the most diverse and highly qualified candidate pool available.

## Key Performance Measures

### Recruitments

| Goal | Deliver exceptional city services | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Total number of General/ Management Recruitments | 199 | 225 | 220 | 230 |
| Number of Employees Onboarded (Regular) | 156 | 125 | 175 | 190 |
| Number of Employees Onboarded (Temporary) | 344 | 375 | 190 | 340 |
| 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 enhanced recruitment efforts through 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

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Total filled regular positions | 1,121 | 1,161 | 1,151 | 1,175 |
| Number of Workers' Compensation Lost Time Claims | 65 | 50 | 70 | 60 |
| Total Liability Claims Cost | $549,000 | $1,000,000 | $1,000,000 | $1,000,000 |

## Budget Highlights

The Human Resources FY2021-22 budget totals approximately $11.63 million and provides funding to support sixteen position allocations, including one new position. The Human Resources budget decreased by approximately 3 percent over the prior fiscal year, from $12 million to $11.63 million. This change is primarily due to increased labor, workers compensation, and general liability costs offset by the re-organization of employee benefits expenditure budgets, (4279 - General Benefits (Vision and Dental Insurance)) into the Other Expenditures/Expenses category. The budget includes the following highlights:

### Human Resources Analyst staffing

The budget includes funding and position authority for an additional Human Resources Analyst position. This position will provide higher-level recruitment expertise on the Employment Services Team to broaden outreach and exam strategies and consult on the most complex recruitments to ensure that the City has the most diverse and highly qualified candidate pool available. In addition, the position is recommended to create a clear recruitment brand on the City website as a premiere equal employment opportunity employer in the region and to develop guidelines and programs, including training for hiring supervisors to remove unconscious bias, a formal intern program, and implement best practices for onboarding. This position will also be responsible for benefits administration, classification and compensation analysis, and position management.

### Roseville 100 Series Training Program

Funding in the amount of $38,000 is included in the budget to provide the Roseville 100 Series Training program for City staff. This program is coordinated by Human Resources and will provide foundational training classes to develop the following skills:  Customer Service, Effective Communications, Business Writing and Emotional Intelligence.

### Leadership Training

The Human Resources budget includes $20,000 for the Human Resources Department to offer the Leadership Challenge® Workshop designed to inspire, engage, and help participants develop the skills they need to meet whatever leadership challenges lay ahead. Leadership skills are essential to support a highly engaged City team and employee retention, in addition to the development of a positive work culture.

### Labor Relations

Additional funding is recommended to enter into an agreement with a labor relations consultant to assist staff with the development of strategies and negotiate successor MOUs with Local 39, RPOA, RPA, RFF, and IBEW during this coming fiscal year.

### Advertising

The Human Resources budget includes additional funding for recruitment advertising which is needed to reach a broader candidate pool and find top talent.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Human Resources Total | 15.000 | 15.000 | 15.000 | 16.000 | 1.000 | 6.7% |

# Department Operating Budgets

## Expenditures/Expenses by Major Category

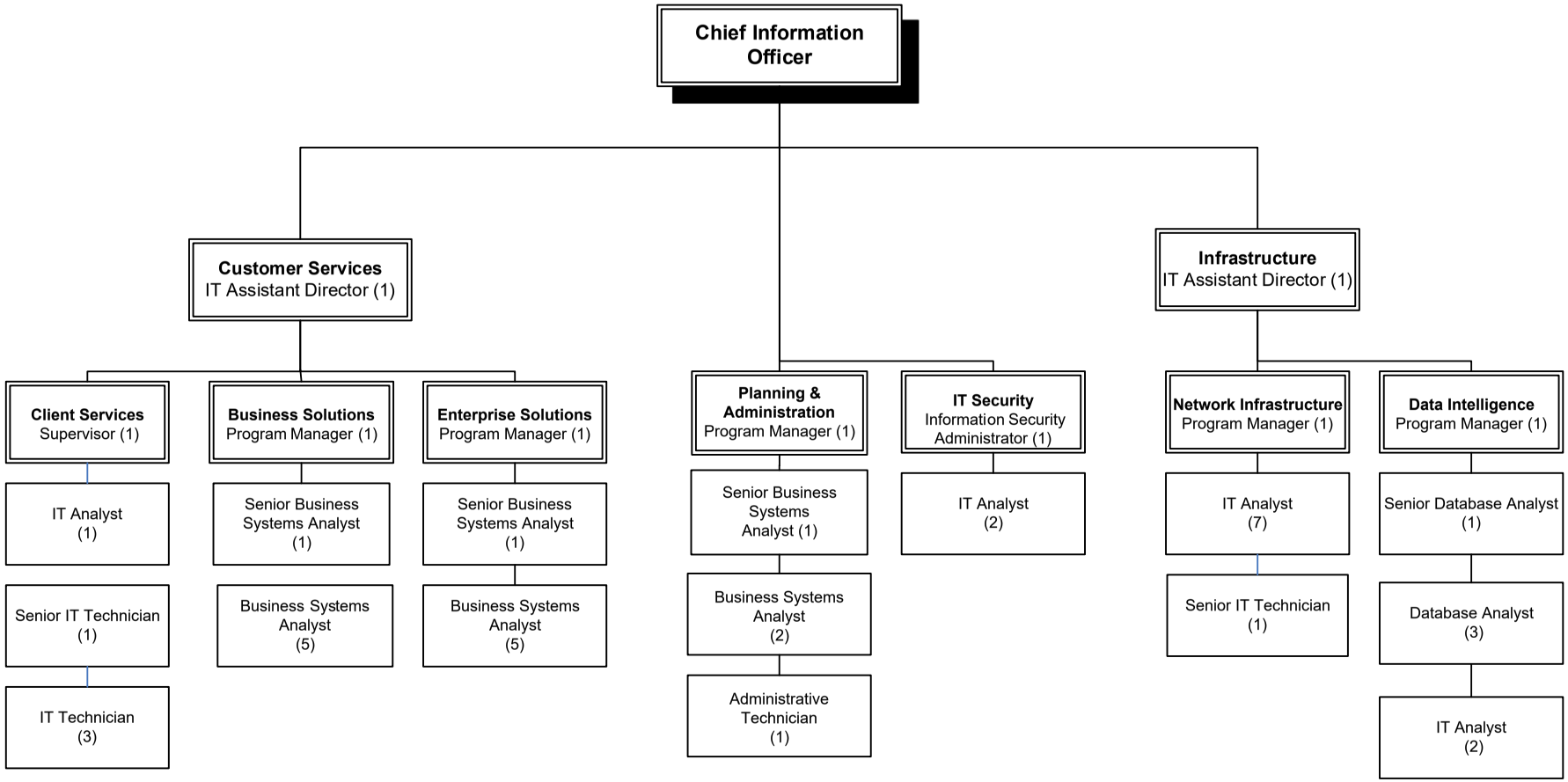
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 1,473,247 | 1,445,591 | 1,489,065 | 1,697,802 | 208,737 | 14.0 |
| Benefits | 796,471 | 877,135 | 841,428 | 1,009,300 | 167,872 | 20.0 |
| Materials, Supplies, and Services | 10,752,362 | 10,605,766 | 10,615,066 | 10,126,911 | (488,155) | (4.6) |
| Internal Reimbursements | (992,501) | (939,050) | (939,050) | (1,199,751) | (260,701) | 27.8 |
| Debt Service | 5,101 | - | - | - | - | - |
| Transfers Out | 19,388 | - | - | - | - | - |
| **TOTAL** | **$ 12,054,068** | **$ 11,989,443** | **$ 12,006,509** | **$ 11,634,262** | **$ (372,247)** | **-3.1%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 1,562,189 | 1,595,945 | 1,603,372 | 1,781,305 | 177,934 | 11.1 |
| 4211 - Workers Compensation | 5,062,914 | 4,236,590 | 4,241,494 | 5,127,240 | 885,746 | 20.9 |
| 4231 - General Liability | 2,876,534 | 3,369,074 | 3,373,809 | 4,287,119 | 913,310 | 27.1 |
| 4251 - Unemployment Insurance | 753,860 | 189,329 | 189,329 | 11,417 | (177,912) | (94.0) |
| 4279 - General Benefits | 1,798,571 | 2,598,505 | 2,598,505 | 427,181 | (2,171,324) | (83.6) |
| **TOTAL** | **$ 12,054,068** | **$ 11,989,443** | **$ 12,006,509** | **$ 11,634,262** | **$ (372,247)** | **-3.1%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Human Resources Administration | 1,431,183 | 1,383,035 | 1,387,138 | 1,802,055 | 414,917 | 29.9 |
| Risk Management | 10,622,886 | 10,606,407 | 10,619,371 | 9,832,206 | (787,164) | (7.4) |
| **TOTAL** | **$ 12,054,068** | **$ 11,989,443** | **$ 12,006,509** | **$ 11,634,262** | **$ (372,247)** | **-3.1%** |




**Information Technology Department (47 FTE)**

# 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 services:

### Planning & Administration

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.

### Client & Innovation Services

The IT Customer Service team is comprised of three divisions: Client Services, Business Solutions, and Enterprise Solutions. They are dedicated to providing superior customer service to the City, incident management, asset management, business and public safety applications support, technology solutions implementation, report development, and business solutions analysis.

### Infrastructure Team

The IT Infrastructure team consists of three divisions: Data Intelligence, Network Infrastructure, and IT Security. The IT Security Division reports directly to the Chief Information Officer but is part of this team. 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

The Department was the national winner of the 2020 Digital Cities Survey award recognition from the Center for Digital Government (CDG) for using smart technology to improve and strengthen citizen services, cybersecurity, and customer experience despite the challenges triggered by the pandemic. Additionally, the Department received the 2020 Municipal Information Systems Association of California (MISAC) Excellence in IT practices award recognition.

- Enhanced citywide cybersecurity posture with the implementation of Single Sign-On/Multi-factor Authentication, and increased cybersecurity awareness through citywide training and education.
- Partnered with multiple departments to implement a citywide health screening application and policy, and the automation of temperature scanning in the midst of the pandemic.
- Implemented collaboration and conferencing tools for citywide use to support and be in alignment with State mandates and guidelines during the pandemic for remote work capabilities, allowing city services to continue being available and accessible to the community.
- Partnered with the Fire Department for Mobile Data Computers (MDC) replacements to enhance internal efficiencies and provide up-to-date technology solutions.

- Partnered with the Human Resources Department to refine job classifications to improve future recruitment efforts. In tandem, the IT Department internally focused on enhancing onboarding and succession planning efforts for employee retention, and improving overall employee experience during the recruitment process.
- Implemented incremental enhancements and improvements to Technology Governance and resource management processes, further maturing the Department's and citywide project planning efforts. This maturity also allows for better alignment with the City's budget and IT Internal Service Funds (ISF).

## Strategic Plan

### Goal: Remain fiscally responsible in a changing world
### Strategy: Identify operational efficiencies

Funded through an 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.

### Goal: Support community engagement and advocacy
### Strategy: Explore best practices for city engagement in social media

The IT Department will continue to enhance the City's open data platforms and digital transparency by updating current data in the existing open data portal and expand the data to include Council Goals tracking. The City's financial data will be available for the community to easily consume and understand. The IT Department will continue to provide digital transparency through Geographical Information System (GIS) data in an online easy to use platform. Numerous datasets have been created to promote City engagement: Leaf Pickup, Camp Cleanup, Job Tracker, and Council Districts are just a few examples of the data available for the community's consumption.

### Goal: Deliver exceptional city services
### Strategy: Implement customer service software to improve customer experience

As the City grows, so does the need for community engagement and internal efficiencies. The IT Department has taken on this project with a collaborative approach to research, design, and implement a new customer service software system. This system will enhance productivity by improving process and workflow efficiencies, collect data to make data-driven decisions, and provide consistency for tracking customer requests.

### Strategy: Optimize the use of technology and data to improve operations

The IT Department prides itself on being innovative, expanding knowledge, and implementing tools in the areas of business intelligence (BI) and artificial intelligence (AI). These technologies will continue to be a focus for the Department and will enhance the City's ability to improve day-to-day operations while improving internal efficiencies.

### Goal: Invest in well-planned infrastructure and growth
### Strategy: Reinvest in aging infrastructure

The IT Department is committed and focused on investing in existing aging infrastructure to continue supporting communication with customers, to provide operational efficiencies, and provide a secure infrastructure to protect the City's data. The Department will continue to focus heavily on cybersecurity awareness through education and regular cybersecurity training.

## Key Performance Measures

### Response Times

| Goal | Deliver exceptional City services | | | |
|---|---|---|---|---|
| Strategy | Optimize the use of technology and data to improve operations | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Percent of service requests fulfilled or incidents resolved within established Service Level Agreements (SLAs) (quarterly) | 95% | 91% | 87% | 92% |
| 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

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Number of technology incidents resolved (annual) | 3,000 | 4,368 | 3,830 | 3,500 |
| Number of service requests resolved (annual) | 4,000 | 4,765 | 4,685 | 4,800 |
| 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 | 1.4 million | 1.6 million |
| Number of innovative projects submitted (annual) | 25 | 27 | 29 | 37 |

## Budget Highlights

The IT Department's FY2021-22 budget totals $12.47 million and provides funding to support 47 position allocations. The IT budget increased by approximately 10.7 percent over the prior fiscal year, from $11.27 million to $12.48 million. This increase is due to increased costs of employee benefits, materials, services, and supplies. The budget includes the following highlights:

### Operational Efficiencies

The past year, COVID-19 accelerated the adoption of digital technologies to keep services up and running while also introducing a new way of working. The IT Department implemented the COVID-19 Screening application to document temperatures and symptoms for each employee working onsite and ensure employees' safety. The IT Department anticipates the COVID-19 screening application will continue to be used in FY2021-22 and is committed to evolving the application to provide more automation to enhance operational efficiencies.

### Cyber Security Maturity

Cybersecurity attacks and outages increased during the pandemic across the country. Going into FY2021-22, the IT Department will continue to take a proactive approach to reduce cybersecurity risks for the City of Roseville. For the past several years, the IT Department has invested in cybersecurity training and budgeted for this training in FY2021-22 as a continued effort to increase cybersecurity awareness. This training has proven to be highly effective in making the organization more secure from data breaches and ransomware attacks.

### Projects and Maintenance

Security and maintenance costs continue to fluctuate due to technology enhancements, regulatory compliance, and economic changes and meet the increased need for risk mitigations against evolving threats. Security systems such as firewalls have a limited lifetime and require replacement at multi-year intervals. In addition, much of the City's technology resides on aging infrastructure and equipment, resulting in increased maintenance and support costs. In response, the IT Department's budget includes the resources necessary to lead several system update and replacement projects to meet the new or changed compliance requirements and mitigate threats in the ever-changing cyber threat landscape. In addition, IT still focus on leading the replacement of aging equipment that can no longer be repaired and is no longer supported. The value of investing the time and resources necessary to oversee these projects ensures that employees, residents, and visitors can access the services needed to perform daily business operations.

### Improve Services through Data Analytics

The IT Department is heavily focused on opportunities for enhancement through data analytics. The IT Department budget includes the resources necessary to utilize a data warehousing and integration framework to support citywide infrastructure. This data is used citywide and through Open Data to help build upon transparency and update outdated information. Continual advancements to Open Data will improve internal efficiencies, provide better data for community members, and address the need for more self-service and automation.

## Budget Summary

### Positions by Division

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Information Technology Total | 47.000 | 47.000 | 47.000 | 47.000 | - | - |

# Department Operating Budgets

## Expenditures/Expenses by Major Category

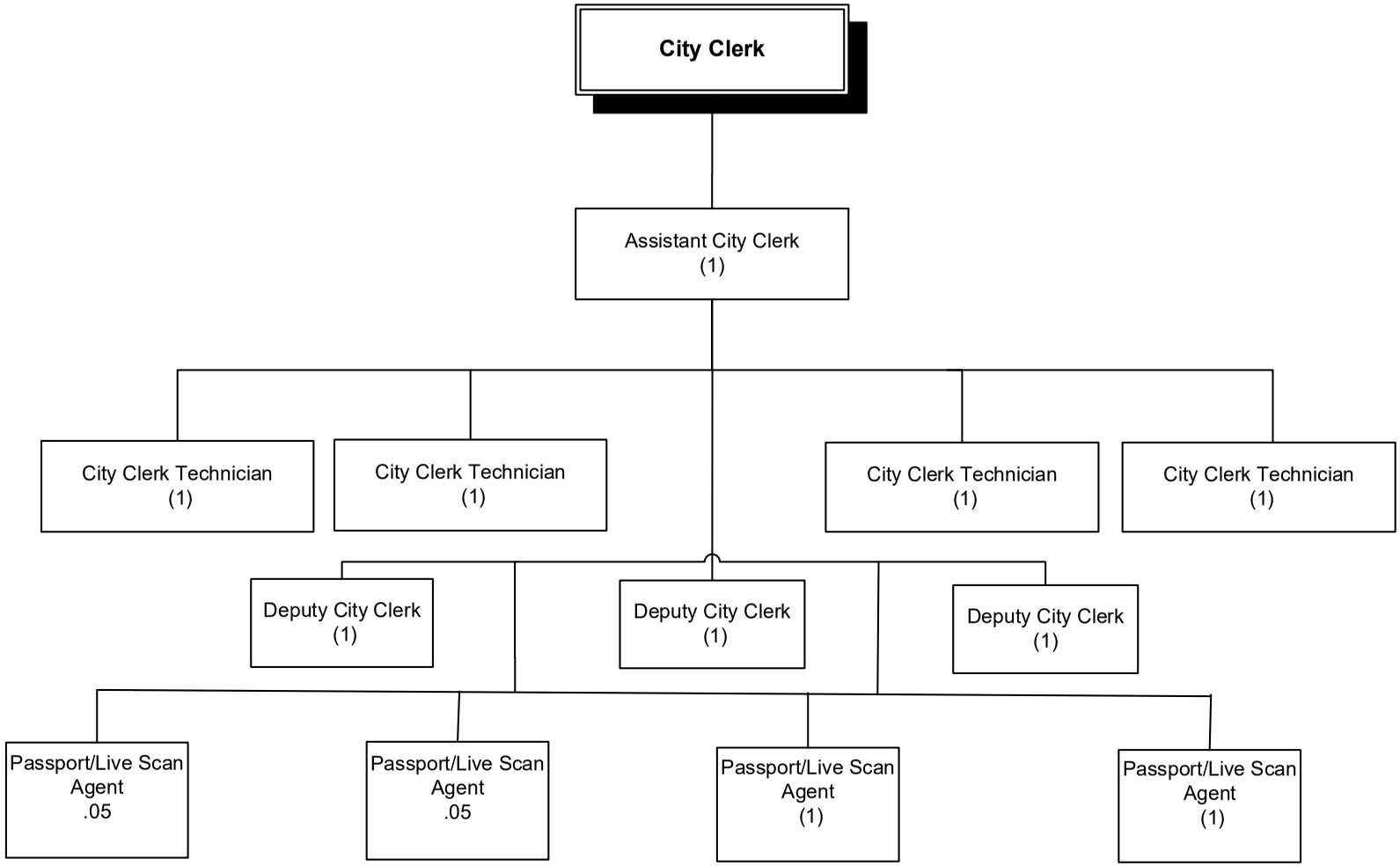
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 4,242,194 | 5,113,879 | 5,245,469 | 5,339,582 | 94,113 | 1.8 |
| Benefits | 2,214,626 | 2,689,808 | 2,689,812 | 3,082,527 | 392,715 | 14.6 |
| Materials, Supplies, and Services | 3,058,240 | 3,830,812 | 3,868,538 | 4,353,348 | 484,810 | 12.5 |
| Internal Reimbursements | (421,931) | (527,335) | (527,335) | (297,936) | 229,399 | (43.5) |
| **TOTAL** | **$ 9,093,129** | **$ 11,107,165** | **$ 11,276,484** | **$ 12,477,521** | **$ 1,201,037** | **10.7%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 4101 - Information Technology Operations | 8,978,680 | 11,097,165 | 11,266,484 | 12,477,521 | 1,211,037 | 10.7 |
| 4105 - Information Technology Replacement | 114,449 | 10,000 | 10,000 | - | (10,000) | -100.0 |
| **TOTAL** | **$ 9,093,129** | **$ 11,107,165** | **$ 11,276,484** | **$ 12,477,521** | **$ 1,201,037** | **10.7%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Strategic Plan and Digital Communications | 2,362,412 | 3,271,303 | 3,317,304 | 4,174,352 | 857,048 | 25.8 |
| Infrastructure | 3,662,140 | 3,851,018 | 3,923,881 | 4,058,070 | 134,189 | 3.4 |
| Customer Service | 3,068,578 | 3,984,844 | 4,035,299 | 4,245,098 | 209,799 | 5.2 |
| **TOTAL** | **$ 9,093,129** | **$ 11,107,165** | **$ 11,276,484** | **$ 12,477,521** | **$ 1,201,037** | **10.7%** |






**City Clerk Department (12 FTE)**

# City Clerk Department

## Overview of Services

The City Clerk Department's multi-faceted functions have evolved in response to the needs of the legislative body and its constituents. The Department is the link between the public, the City Council, and other City departments. In addition, the Department is committed to providing support services and access to the government in an accurate, efficient, and timely manner, focusing on customer service.

### Administration

The City Clerk Department is responsible for the completion of the City Council agenda and providing staff support at City Council meetings and Law and Regulation Committee meetings. The Department also completes legal posting requirements, legislative meeting follow-up, and the minutes for each body. Administrative functions include providing support to City Manager, City Council, City staff, the Housing Authority, Roseville Natural Gas Financing Authority, and the Roseville Finance Authority. In addition, the staff is responsible for the completion of payroll, budget and other finance related duties.

The Department conducts board and commission member recruitments and training. Additional responsibilities include providing for the legal release of public records following regulations outlined in the Public Records Act, ensuring mandated reporting compliance, providing records management oversight to ensure that city actions are archived, managing bid and contract processes, completing bond and security management, and managing the main switchboard.

### Passport Facility

The U.S. Department of State designates the City's passport facility as an authorized passport acceptance agency. The facility is also designated by the California Department of Justice and the Federal Bureau of Investigations to provide Live Scan fingerprinting, along with designation by the California Secretary of State to perform notary service.

### Elections

The Department conducts municipal elections governed by the California Elections Code. The Department will complete all legislative filings required by the Fair Political Practices Commission (Statements of Economic Interests and bi-annual candidate reporting), and provide staff support for a once-in-a-decade Independent Redistricting Commission.

## Accomplishments

- Conducted recruitment and seating of applicants for the Independent Redistricting Commission and issued a request for proposal for demographer and mapping services
- Partnered with the Information Technology Department to select a new vendor to replace aging and unsupported records management system for citywide records management
- Processed over 575 Public Records Requests in FY2020-21
- Facilitated first district-based election for councilmember districts 1, 3, and 5
- Coordinated and placed nine voter-approved Charter amendments on the November 2020 ballot

## Council Strategic Plan

### Goal: Support community engagement and advocacy

The City Clerk Department is committed to working on strategies that foster community engagement, making it easier for residents to participate. Community engagement starts with understanding and adding value by being responsive to meet the needs of the City's audience. The implementation of the new records management system will provide a self-service portal, which will give the residents the ability to search for city records fostering community engagement.

### Goal: Deliver exceptional City services

Completion of the City's district-based election re-mapping, which will be based on 2020 U.S. Census data, is a component of the City Clerk Department work plan as the Independent Redistricting Commission prepares new maps for the November 2022 General Municipal Election.

## Key Performance Measures

### Public Records Act

| Goal | Deliver exceptional City services | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Percent of records requests completed within 10 business days | 85% | 90% | 90% | 90% |
| Percent of records requests completed within 14 additional business days | 90% | 90% | 90% | 90% |
| Purpose | Public Records request law dictates strict timelines to fill requests. The City Clerk Department responded to 575 Public Records requests in FY2020/21. | | | |
| Status | The yearly percentage of response to records requests remains consistent within the ten-day response mandate. The City Clerk Department will partner with the Police Department and the City Attorney's Office to implement software that will improve response times. | | | |

### Meeting Agendas

| Goal | Support community engagement and advocacy | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Number of agendas posted 72 hours prior to City Council, and Law & Regulation Committee | 35 | 50 | 44 | 45 |
| Number of special meeting agendas posted 24 hours prior to City Council, Law & Regulation and Charter Review Commission meetings | 5 | 10 | 8 | 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 | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Number of passport applications processed | 7,427 | 9,000 | 7,600 | 6,000 |
| Number of passport photos processed | 4,857 | 3,000 | 2,100 | 2,050 |
| Purpose | Generate revenue and introduce applicants to the amenities of Downtown Roseville. | | | |
| Status | Department anticipates applicant and photo number reductions in FY2020-21 due to COVID-19 closure. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Number of city calls for service and information | 18,053 | 24,000 | 16,000 | 20,000 |

## Budget Highlights

The City Clerk Department's FY2021-22 budget totals $1.45 million and provides funding to support twelve position allocations. The City Clerk's budget increased by approximately 3 percent over the prior fiscal year, from $1.4 million to $1.45 million. This increase is due to increased salaries and benefits costs offset by increased citywide cost allocation plan reimbursements. The budget includes the following highlights:

### Passport Facility and Live Scan Services

The budget includes the resources necessary to fully staff and manage the demand for Passport processing and Live Scan services. Staff anticipates increased passport and Live Scan revenues in the coming year as the economy recovers from the pandemic.

### Completion of Redistricting

The process of updating district maps is a significant task that has long-lasting impacts on residents. This effort will take considerable time and resources, independent of the redistricting members, residents, and other Department staff. The City Clerk's budget includes an additional $150,000 in material, service, and supply funding to complete the redistricting.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| City Clerk Total | 12.000 | 12.000 | 12.000 | 12.000 | - | - |

### Expenditures/Expenses by Major Category

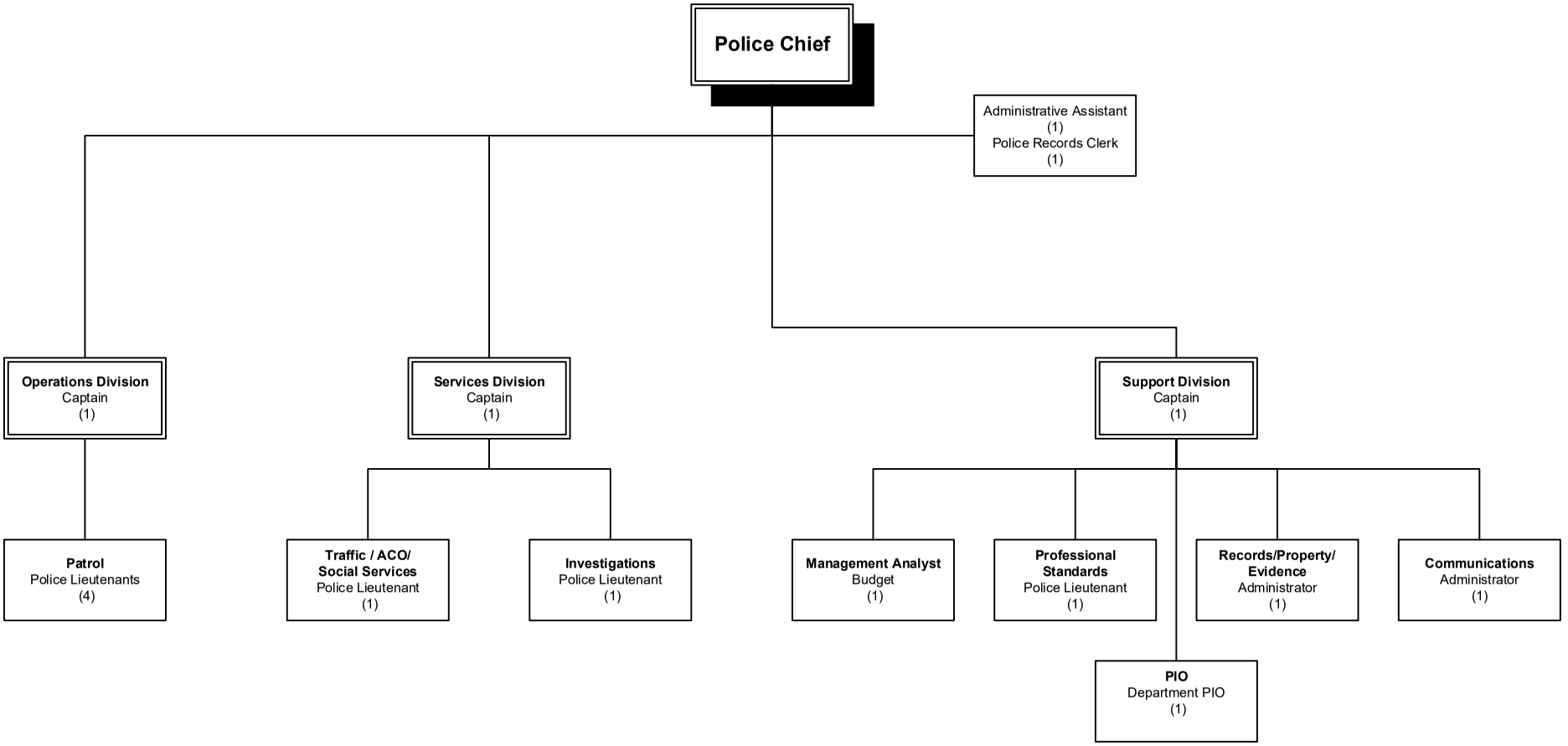
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 743,148 | 706,105 | 716,028 | 765,643 | 49,615 | 6.9 |
| Benefits | 379,760 | 427,897 | 404,975 | 494,640 | 89,665 | 22.1 |
| Materials, Supplies, and Services | 358,826 | 526,632 | 526,632 | 502,084 | (24,548) | (4.7) |
| Internal Reimbursements | (237,276) | (245,254) | (245,254) | (315,574) | (70,320) | 28.7 |
| Debt Service | 4,210 | - | - | - | - | - |
| **TOTAL** | **$ 1,248,669** | **$ 1,415,379** | **$ 1,402,381** | **$ 1,446,793** | **$ 44,412** | **3.2%** |

### Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 1,248,669 | 1,415,379 | 1,402,381 | 1,446,793 | 44,412 | 3.2 |
| **TOTAL** | **$ 1,248,669** | **$ 1,415,379** | **$ 1,402,381** | **$ 1,446,793** | **$ 44,412** | **3.2%** |

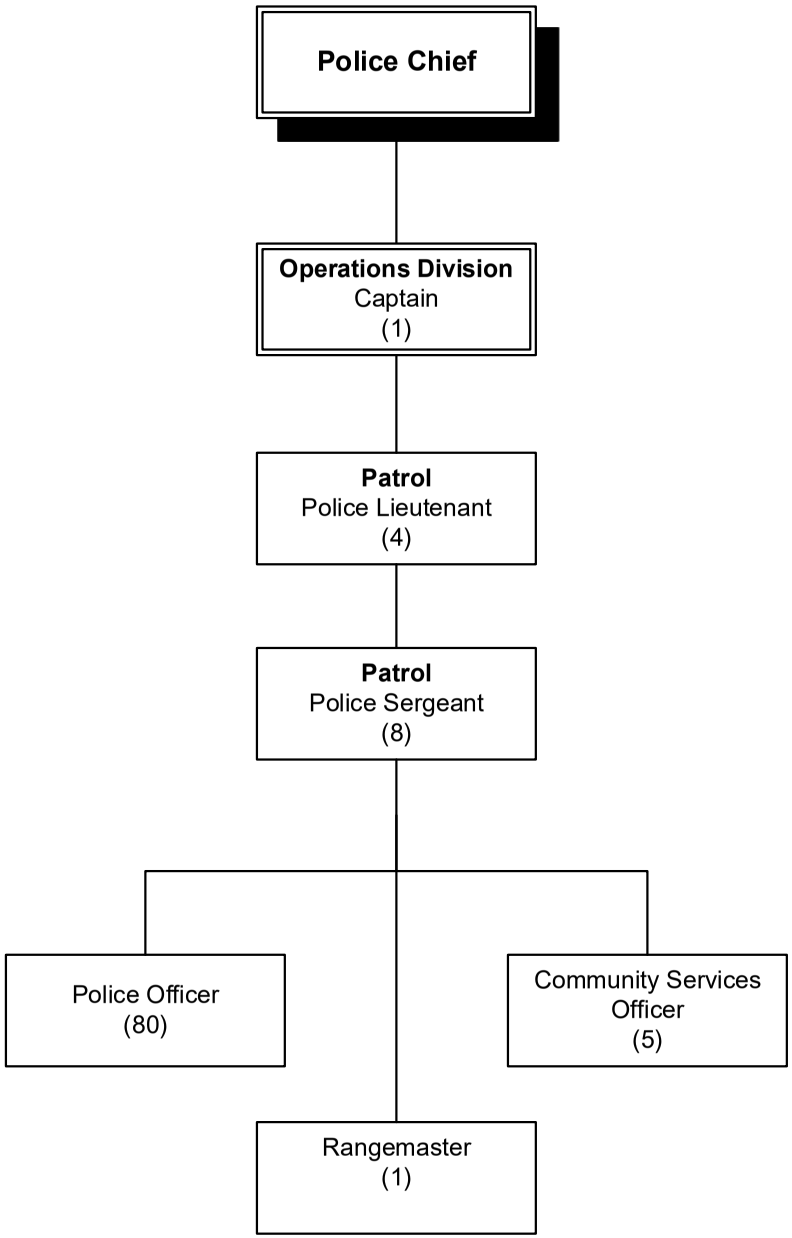
### Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| City Clerk | 1,005,220 | 941,441 | 929,577 | 892,351 | (37,226) | (4.0) |
| Elections | - | 180,000 | 180,000 | 150,000 | (30,000) | (16.7) |
| Passport Center | 243,449 | 293,938 | 292,805 | 404,442 | 111,638 | 38.1 |
| **TOTAL** | **$ 1,248,669** | **$ 1,415,379** | **$ 1,402,381** | **$ 1,446,793** | **$ 44,412** | **3.2%** |



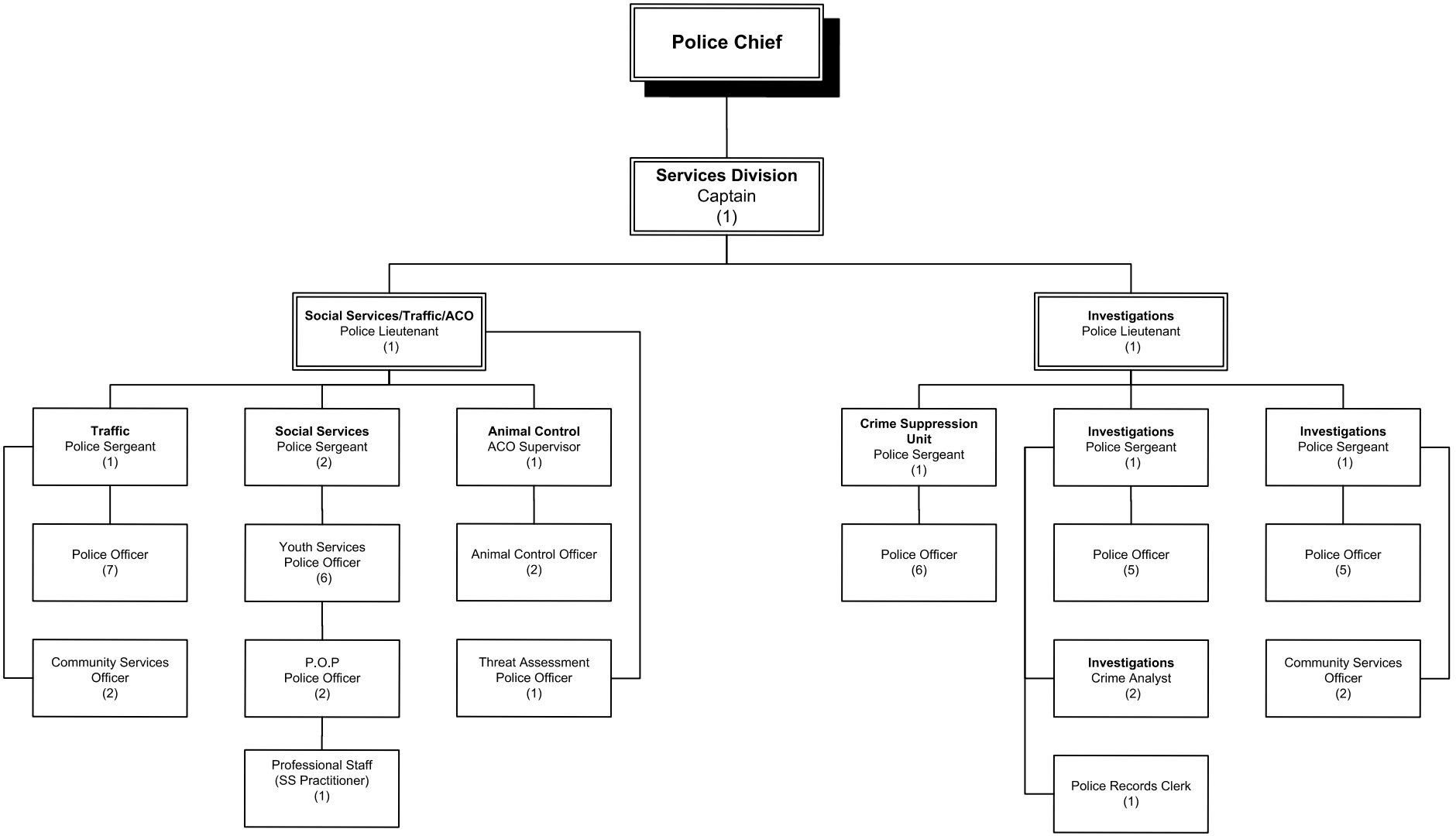



## Police Department (211 FTE)



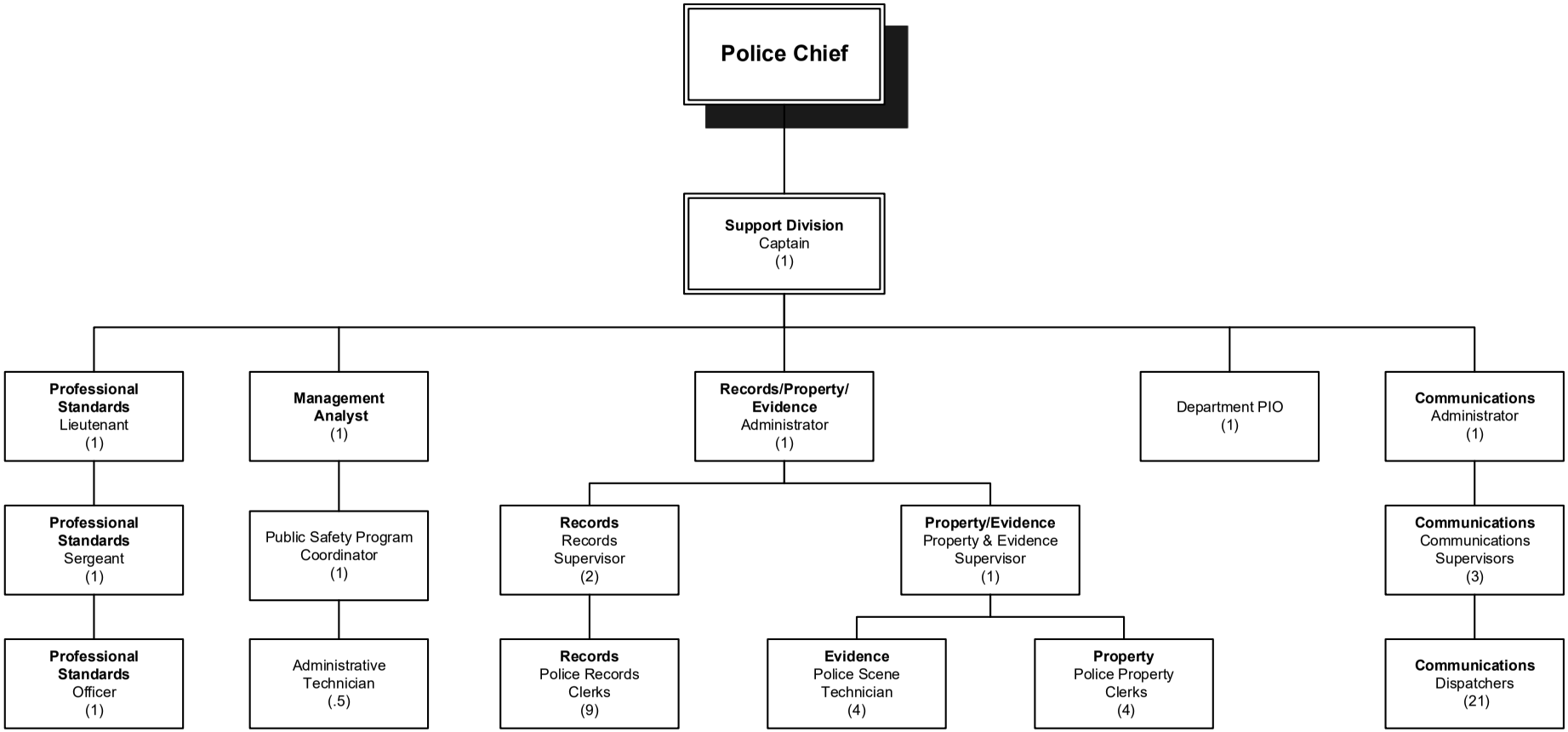



## Police - Operations Division






## Police – Services Division






# Police – Support Division

# Police Department

## Overview of Services

The Roseville Police Department provides all law enforcement services within the City. The Department's primary mission is the safety of the public and the protection of their property. The Department delivers the following services to achieve this mission:

### Administration

Police Administration sets goals and provides leadership to the Department. Police Administration includes the Professional Standards Unit, training and personnel, payroll, budget/finance, and the Public Affairs Team.

### Property, Records and Crime Scene Investigation Unit

This unit processes thousands of police reports, citations, and other documents annually, and provides for the security and legal release of evidence, property, and police record information. This unit also ensures mandated reporting compliance and manages the Crime Scene Investigations (CSI) team and the department's false alarm reduction program (FARP).

### Communications Unit

The Communications unit answers 911 and routine calls for police, fire, and advanced emergency medical dispatch, and dispatches the appropriate assistance. Emergency Medical Dispatchers are trained continuously to provide definitive pre-hospital emergency medical care, are certified biennially and are subjected to continuous quality improvement standards.

### Social Services

This unit provides a comprehensive Social Service model to reduce recidivism and maintain a collaborative multidisciplinary team with City departments, state, county, and local agencies. Social Services officers address mental health, substance abuse, and homelessness. School Resource Officers (SRO) are assigned to all high schools through a partnership with the Roseville Joint Union High School District. In addition, the Department's Threat Assessment Officer, who observes and identifies potential, immediate, or imminent threats (e.g., active shooter), is also part of this unit.

### Patrol

Patrol provides uniformed police officers and other staff who respond to emergencies and routine calls for service. Patrol also includes an Unmanned Aircraft Systems (UAS) team, K-9 Officers, and Regional Special Operations Units which contain SWAT (special weapons and tactics), CINT (critical incident negotiations team), and EOD (explosive ordinance disposal) teams.

### Investigation

This unit investigates major crimes 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 Police Department undertook extensive efforts to protect employees during the COVID-19 pandemic. Department personnel worked closely with Placer County health officials to acquire Personal Protective Equipment (PPE) for employees on the front lines. Additionally, City staff installed special ultraviolet lights in critical areas of the building to sanitize the air. Staff worked closely with the Human Resources (HR) department to develop policies and procedures aimed at employee health to include remote work opportunities and installing temperature readers at main entrances. Finally, select personnel gained HR approval to administer the COVID-19 test to Police Department employees. This process significantly reduced the time it takes to get test results, limiting exposure to other employees.
- The Police Department was awarded a Neighborhood Policing Grant from Sutter Roseville Medical Center (SRMC) to provide law enforcement services on the hospital's grounds and surrounding area. Officers are on-site seven days a week for a total of 19 hours per day. In addition to providing police services, officers offer training seminars, as requested, to enhance personal safety and awareness for hospital staff.
- The Department implemented a license plate reader camera system to help identify and deter crime. Ten automated license plate reading cameras are located throughout the City. The cameras deliver real-time notifications directly to the officers in the field when a vehicle registered on the Federal Bureau of Investigation's (FBI) National Crime Information Center (NCIC) is captured on camera. Since the implementation, the Department has identified a significant number of felony vehicles and stolen vehicles entering the Cty regularly. Looking forward, the Department plans to continue to grow the program to ensure coverage at every entry point to the City.
- In addition to the new license plate reading system, the Department has established a robust auditing stance, including establishing a team of license plate reader administrators to ensure proper system usage. The Police Department appreciates the public concern with privacy rights and takes this very seriously. Police Department staff are committed to being a model department with transparency and accountability when using this technology and look forward to using this technology to continue improving the quality of life in the City of Roseville.

## Council Strategic Plan

### Goal: Maintain a safe and healthy community

Maintaining staff levels has been a priority for keeping the community safe so that staff can respond to calls for service in a timely manner and provide specialized unit services, including Investigations Unit Detectives, traffic enforcement, the Crime Suppression Unit, and the Social Services Unit. Despite the COVID-19 pandemic, the Department has maintained minimal vacancies and has a strong recruiting and testing program to bring in applicants, especially for critical need positions like Police Officer and Public Safety Dispatcher.

The Police Department entered into its second public/private contract for on-campus police services through an agreement with Sutter Roseville Medical Center (SRMC). This contract dedicates resources to reduce the impact on Patrol while being fully funded by the Medical Center. SRMC routinely ranks as one of the higher calls for service locations in the city due to running a large trauma center. Assigning officers to the hospital campus, and in particular the Emergency Department, shifts calls for service at the hospital to the on-site officer versus the beat officer.

Community policing has long been a foundation of how the Police Department helps work with the community to keep it safe. During COVID, many of the “normal” ways these connections happened were not possible. Neighborhood meetings were canceled and then went into the virtual world. Department-sponsored events such as the annual open house, tours for community and youth groups, and many other programs were also canceled. As difficult as the year went, the Department has not allowed the circumstances to prevent these opportunities for community engagement. From officers driving by a birthday party for a kid who can’t have a party due to COVID-19, to attending virtual community meetings, to hosting a Citizen’s Academy and using social media, the Police Department has continued to build strong ties with the community and neighbors.

### Goal: Delivering exceptional city services

Exceptional customer service is a hallmark of the service the Police Department provides to the community. During COVID, response protocols to numerous types of calls for service had to be changed to keep staff safe, especially during the opening months of the pandemic when the Department did not know exactly what the City was facing. From patrol calls handled via telephone when possible, the use of virtual meetings to stay connected with the community, to numerous safety precautions for when staff must respond in person, the Police Department has maintained a high level of service even through the struggles associated with operating during a pandemic.

## Key Performance Measures

### Traffic Enforcement

| **Goal** | **Maintain a safe and healthy community** | | | |
|---|---|---|---|---|
| **Strategy** | **Optimize police levels of service** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2021-22 Revised Estimate | FY2021-22 Estimate |
| Quantitative amount of DUI-related collisions, based on a target of ≤100 annually | 97 | 117 | 90 | 119 |
| Quantitative amount of injury and fatal traffic collisions, based on a target of ≤500 annually | 484 | 494 | 419 | 460 |
| 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. | | | |

## Uniform Crime Reporting

| Goal | Maintain a safe and healthy community | | | |
|---|---|---|---|---|
| **Strategy** | **Optimize Police levels of service** | | | |
| | CY2019 Actuals | CY2020 Initial Estimate | CY2021 Revised Estimate | CY2021 Estimate |
| Part 1 violent crimes reported (by calendar year) | 260 | 277 | 308 | 308 |
| Part 1 property crimes reported (by calendar year) | 3,174 | 2,877 | 2,862 | 2,862 |
| Purpose | Safety and protection are increased through criminal law enforcement, outreach and prevention, and effective follow-up and investigations. | | | |
| Status | Efficiency and effectiveness are determined by Part 1 Crimes per 100,000 population (crime rate). The goal is to clear a minimum of 55% violent crimes and a minimum of 35% of property crimes. The Department constantly analyzes this performance measure to target specific areas of need. | | | |

## Maintain Community Outreach

| Goal | Maintain a safe and healthy community | | | |
|---|---|---|---|---|
| **Strategy** | **Maintain community policing** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2021-22 Revised Estimate | FY2021-22 Estimate |
| Percentage of in-person community outreach events Department went to or participated in compared to requests | 96% | 92% | 90% | 90% |
| Percentage of calls where officer rendered assistance to someone and cleared with a social services (SS) disposition | 0.3% | 0.3% | 0.3% | 0.2% |
| Purpose | To stay connected with the community via all outreach sources exclusive of only social media, and manage unsheltered strategies and priorities through social services. | | | |
| Status | Currently, the only means of community connection and outreach has been via social media. When both the current situation changes and resources permit, the Police Department can attend scheduled City, neighborhood, or school events, and re-align services for the homeless, and advocate for increased mental health and suicide prevention resources. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2021-22 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Number of police calls for service where personnel responded | 81,246 | 78,445 | 69,870 | 77,707 |
| Number of arrests (including citations issued) | 4,395 | 4,439 | 4,494 | 4,531 |
| Number of Part I property crimes reported (By calendar year) | 3,174 | 2,877 | 2,862 | 2,862 |
| Percentage of calls that are 911 related | 39% | 43% | 39% | 46% |

## Budget Highlights

The Police Department's FY2021-22 budget totals $49.4 million and provides funding to support 211 position allocations, including three new positions. The Police Department budget increased by approximately 5.6 percent over the prior fiscal year, from $46.8 million to $49.4 million. This increase is primarily due to increased labor costs. The budget includes the following highlights:

### Community Service Office (CSO)

A CSO position is being added to the Department's Investigations Unit to administer the new tiered state-mandated sex offender registry program. The new program requires substantially more work than the current offender registry process and requires a full-time position to keep up with the impending workload once the new registry process takes effect on July 1, 2021.

### Records Supervisor

The Records Division has many new mandates, including a change in the way crimes are reported to the Department of Justice through the new National Incident-Based Reporting System (NIBRS) system, the impending start of the Racial Identify Profiling Reporting Act, and several other state mandated programs. In addition, the number of Public Records Act requests has increased significantly. With only one supervisor in Records, the workload has become unmanageable and requires a second supervisory position. In addition, this allows for succession planning in this unit with many technical requirements and requires several years to develop proficiency.

### Body-Worn Cameras (BWCs)

The Police Department is implementing a body-worn camera (BWC) program. BWCs improve agency transparency and evidence collection, document encounters between law enforcement and the public, strengthen officer performance and accountability, and assist with investigating and resolving complaints and officer-involved incidents. Additionally, BWCs allow law enforcement leadership to gain more significant insights into field operations, enabling them to make any necessary training, policy, and process improvements. The Police Department's budget includes $175,000 in Supplemental Law Enforcement Funds to purchase BWC equipment.

In addition, the budget includes additional funds to add a Property Clerk position to support the Department's BWC program. The amount of video evidence resulting from the BWC program requires the addition of a new Property Clerk position to manage the new workload.

### Updating the Patrol Fleet

The Police Department is transitioning to Ford Police Interceptor hybrid vehicles. This transition will reduce harmful emissions with the anticipated additional benefit of reduced fuel costs. The Department plans on replacing thirty-two patrol vehicles in the coming year.

### Real-Time Crime Center (Phase One)

The Real-Time Crime Center (RTCC) will provide information from a broad range of technologies to help make efficient and effective decisions in responding to in-progress emergencies. Phase one identified an existing Community Service Officer (CSO) to work as part of the Crime Analysis Unit. The CSO actively monitors available technologies, including traffic cameras and automated license plate reading cameras, to assist officers in responding to in-progress incidents. Additionally, the CSO reviews videos of past incidents to help develop leads for the investigating officers.

### Digital Evidence Storage

The Police Department's FY2021-22 budget includes funding for a secured cloud-based digital evidence storage and management system. This system will provide the Police Department with unlimited data storage, and protect sensitive data collected in the field daily. In addition, this system will be used to store digital videos collected from Officer BWCs.

### Unsheltered Reunification Program

The Unsheltered Reunification Program will assist those suffering from homelessness as they seek additional resources, support, and stability. This program would assist in reconnecting those who are experiencing homelessness with family and friends who can help support the individual with getting back on their feet. Roseville police personnel identify homeless individuals who meet the criteria and work with them to get the needed transportation and support.

### Permit Administration

The Police Department's Permit Coordinator spends about 50 percent of their time managing the process of collecting documentation for permits and licenses. Funds are included in the budget to utilize a software system that will assist with permit administration and free up time for the Permit Coordinator to focus on inspections and permit enforcement.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Police Total | 202.000 | 204.000 | 208.000 | 211.000 | 3.000 | 1.4% |

### Expenditures/Expenses by Major Category

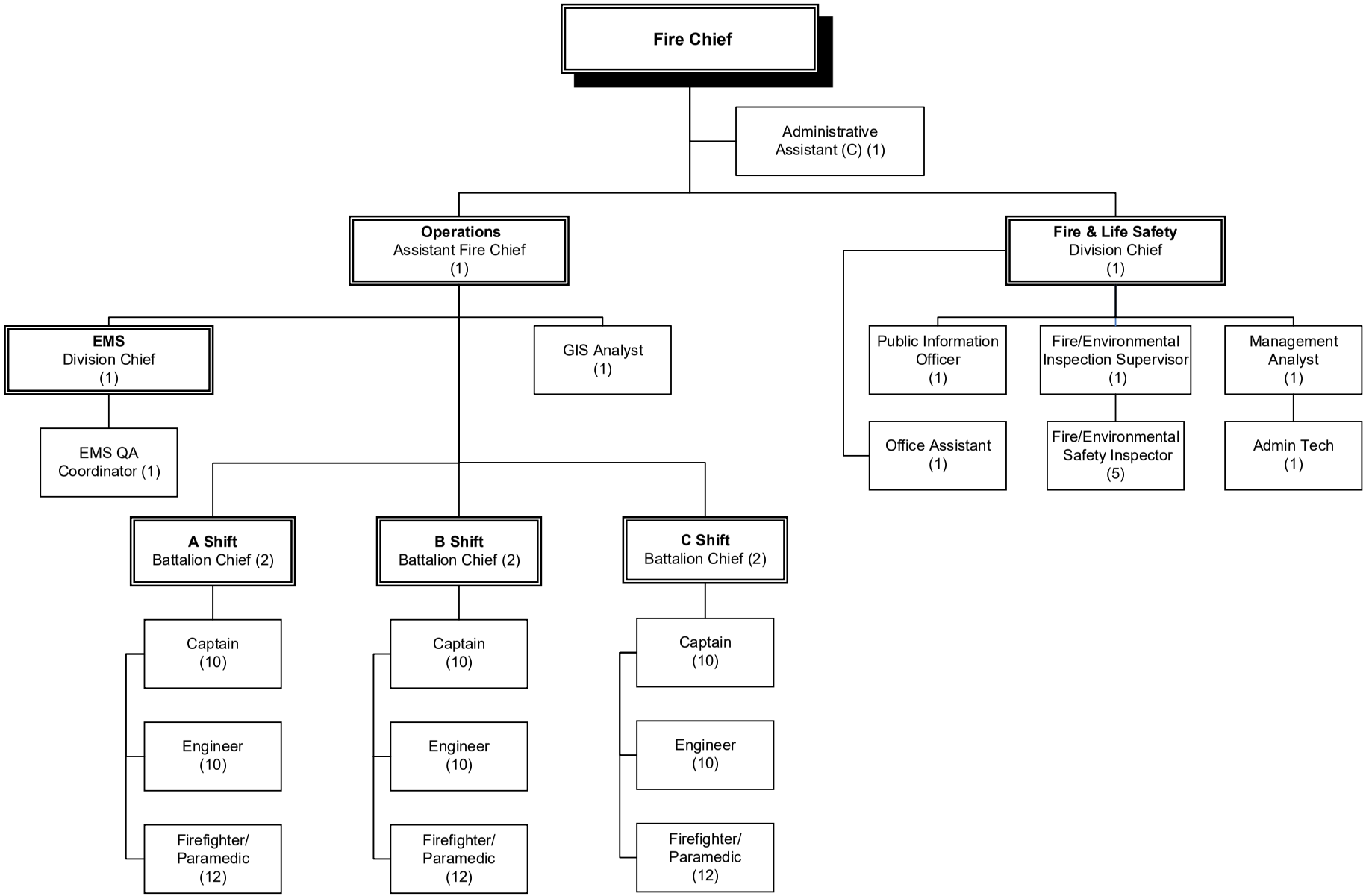
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 23,061,500 | 21,945,224 | 23,003,084 | 22,834,957 | (168,127) | (0.7) |
| Benefits | 13,590,224 | 14,146,638 | 13,527,154 | 15,980,375 | 2,453,221 | 18.1 |
| Materials, Supplies, and Services | 9,083,334 | 10,783,328 | 11,019,375 | 11,073,611 | 54,236 | 0.5 |
| Internal Reimbursements | (17,454) | (223,196) | (897,575) | (605,052) | 292,523 | (32.6) |
| Capital Outlay | 48,807 | 59,477 | 101,087 | 87,300 | (13,787) | (13.6) |
| Debt Service | 10,305 | - | - | - | - | - |
| **TOTAL** | **$ 45,776,717** | **$ 46,711,471** | **$ 46,753,125** | **$ 49,371,190** | **$ 2,618,065** | **5.6%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 45,417,964 | 46,426,359 | 46,468,013 | 48,983,125 | 2,515,112 | 5.4 |
| 2240 - Supplemental Law Enforcement Services | 119,098 | 59,006 | 59,006 | 190,065 | 131,059 | 222.1 |
| 2250 - Forfeited Property | 27,533 | 50,000 | 50,000 | 50,000 | - | - |
| 2260 - Federal Asset Seizure | 2,590 | 50,000 | 50,000 | 50,000 | - | - |
| 2321 - Traffic Safety | 106,665 | 103,106 | 103,106 | 3,000 | (100,106) | (97.1) |
| 2601 - Police Evidence | 49,919 | 23,000 | 23,000 | 23,000 | - | - |
| 4031 - Equipment Replacement | 52,949 | - | - | 72,000 | 72,000 | - |
| **TOTAL** | **$ 45,776,717** | **$ 46,711,471** | **$ 46,753,125** | **$ 49,371,190** | **$ 2,618,065** | **5.6%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Police Administration | 7,020,271 | 7,470,786 | 7,457,692 | 7,868,903 | 411,211 | 5.5 |
| Records Property | 2,245,003 | 2,429,250 | 2,405,203 | 2,900,036 | 494,833 | 20.6 |
| Police Communications | 3,944,720 | 3,649,581 | 3,634,095 | 4,002,856 | 368,762 | 10.1 |
| Social Services | 1,639,695 | 2,301,102 | 2,284,951 | 2,439,975 | 155,024 | 6.8 |
| Patrol | 21,989,917 | 20,232,581 | 20,263,822 | 21,167,939 | 904,117 | 4.5 |
| Investigations | 4,403,415 | 4,957,298 | 4,918,264 | 5,238,566 | 320,302 | 6.5 |
| Police Traffic | 1,915,767 | 2,222,698 | 2,207,893 | 2,030,656 | (177,236) | (8.0) |
| Animal Control | 720,378 | 1,225,108 | 1,228,141 | 1,354,019 | 125,879 | 10.2 |
| Police Vehicles | 1,897,551 | 2,223,067 | 2,353,067 | 2,368,241 | 15,174 | 0.6 |
| **TOTAL** | **$ 45,776,717** | **$ 46,711,471** | **$ 46,753,125** | **$ 49,371,190** | **$ 2,618,065** | **5.6%** |




**Fire Department (119 FTE)**

# Fire Department

## Overview of Services

The Roseville Fire Department is a full-service agency that strives to provide the highest level of public safety services to the community. The Department's goal is to protect lives, property, and the environment through fire suppression, emergency medical services, community risk reduction, public education, and emergency preparedness. In fulfilling 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 2 Rescue Team.

### Fire Training

The Training Division coordinates initial and ongoing emergency response and medical training for all firefighters within the Department. The Division maintains a training center that is utilized daily by operational personnel to maintain proficiency in both firefighting and emergency medicine. The Department has service agreements with Sierra College and other agencies, which allows them to utilize the facility providing the City with a source of annual revenue.

### Emergency Preparedness

The Department coordinates the City's Emergency Management Team, which is comprised of at least one member of every department. As the program lead, the Fire Department coordinates required citywide emergency management training and exercises. The Department coordinates the maintenance of the Emergency Operations Center and the Emergency Operations Plan.

## Accomplishments

- Responded to over 16,717 calls for service with 90 percent of responses within 8 minutes and 49 seconds.
- Hired and trained 11 new Firefighters/Paramedics to fill vacant positions.
- Completed over 4,200 fire, hazardous materials, and construction inspections and completed key new City projects including Restaurant Depot (89,000 S.F.), Penumbra (157,236 S.F.), Amazon Warehouse (144,760 S.F.), Main Street Apartments - Building 1 (21 units), and Living Spaces Furniture Store (111,110 S.F.).

- Received two Lucas Check Compression Devices valued at $38,000 from the Placer County Ambulance Advisory Committee and and the Sierra-Sacramento Valley Emergency Medical Services Agency Funds respectively.
- Received the Gold Plus Award from the American Heart Association for excellence in STEMI (ST-Elevation Myocardial Infarction) patient care.
- Received a $100,000 California Office of Emergency Services contract and four privately donated tank cars.
- Received $86,495 in two Federal Emergency Management Agency (FEMA)/State Homeland Security Grant Program grants through Placer County Office of Emergency Services for specialty hazardous materials detection equipment.
- Received a $51,477 FEMA Assistance to Firefighters Grant to supplement necessary COVID-19 personal protective equipment.

## Council Strategic Plan

### Goal: Remain fiscally responsible in a changing world
### Strategy: Ensure financial policies provide ongoing stability

Review all purchasing opportunities for utilization of competitively bid contracts, and where appropriate, generate Department bid opportunities.

### Strategy: Seek new and diverse revenue streams

The Department is working to implement the First Responder Fee approved by the City Council to recover the costs of providing ALS (Advanced Life Support) Paramedic services in the community.

### Goal: Support community engagement and advocacy
### Strategy: Explore best practices for City engagement in social media

The Department continues to engage the community in 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: Maintain a safe and healthy community
### Strategy: Optimize fire levels of service

The Department recently completed an outside review of its service levels and the results have been presented to Council. The Department is working to incorporate the study's findings to optimize fire service levels.

### Goal: Enhance economic vitality
### Strategy: Facilitate opportunities for higher education

Through agreements with Sierra College and the California Specialized Training Institute, the Department is focusing on partnerships in higher education to provide educational opportunities in public safety.

### Goal: Deliver exceptional City services
### Strategy: Optimize the use of technology and data to improve operations

Utilize business analytics through NFORS (National Fire Operations Reporting System) to measure performance metrics and provide timely measurements to staff. This approach optimizes current resources and identifies system demands, ensuring continuous delivery of exceptional services in a timely manner.

## Goal: Invest in well-planned infrastructure and growth
### Strategy: Reinvest in aging infrastructure

Utilize analytical data and performance metrics to drive decision making related to facility needs to improve operational capabilities and response.

## Key Performance Measures

### Response Times within Standards

| Goal | Maintain a safe and healthy community | | | |
|---|---|---|---|---|
| Strategy | Optimize fire levels of service | | | |
| | CY2019 Actuals | CY2020 Actuals | CY2021 Estimate | CY2022 Estimate |
| Total response time (call to arrival) for 90% of the total emergency incidents | 08:33 | 08:49 | 08:52 | 08:49 |
| Total response time (call to arrival) for 90% of the total emergency fire incidents | 07:56 | 08:44 | 08:46 | 08:44 |
| Total response time (call to arrival) for 90% of the total emergency medical incidents | 08:18 | 08:33 | 08:35 | 08:33 |
| 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 | | | |
|---|---|---|---|---|
| | CY2019 Actuals | CY2020 Actuals | CY2021 Estimate | CY2022 Estimate |
| Number of Roseville K-5th grade students receiving a fire safety presentation | 8,000 | 3,000 | 5,000 | 8,000 |
| Car seat safety inspections completed | 220 | 189 | 220 | 250 |
| Purpose | The Department works proactively to educate the community in targeted areas through proactive education. | | | |
| Status | Due to COVID-19, the school program has taken a brief hiatus, with the program set to resume in person again for the 2021-22 school year. The car seat safety program also had to pivot during COVID-19 and was able to take on virtual inspections. | | | |

### State Mandated Inspections Performed

| Goal | Maintain a safe and healthy community | |
|---|---|---|
| Strategy | Optimize fire levels of service | |
| | CY2020 Number | CY2020 Percent of Completed |
| Number of Assembly (A) occupancy inspections | 298 | 100% |
| Number of Educational (E) occupancy inspections | 85 | 100% |
| Number of Institutional (I) occupancy inpsections | 30 | 100% |
| Number of Hotel / Motel / Apartment (R-1/R-2) occupancy inspections | 198 | 100% |
| 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. | |

## Key Workload Measures

| | CY2019 Actuals | CY2020 Actuals | CY2021 Estimate | CY2022 Estimate |
|---|---|---|---|---|
| Number of medical incidents | 11,252 | 10,835 | 12,500 | 12,500 |
| Number of fire incidents | 315 | 347 | 325 | 325 |
| Number of total incident | 17,558 | 17,008 | 18,500 | 18,500 |
| Number of Cetified Unified Program Agencies (CUPA) inspections | 1,367 | 1,856 | 1,500 | 1,500 |
| Number of occupancy inspections | 1,265 | 1,255 | 1,500 | 1,500 |

## Budget Highlights

The Fire Department's FY2021-22 budget totals $37.8 million and provides funding to support 119 position allocations. The Department's budget increased by seven percent over the prior fiscal year, from $35.3 million to $37.8 million. This increase is due to increased labor and materials, services, and supplies costs. The budget includes the following new fee approved by City Council during FY2020-21:

### First Responder Fee

With the adoption of Section 9.27 of the Roseville Municipal Code - Emergency Medical Services First Responder Fee, beginning in FY2021-22, the City will begin to collect fees related to the cost of providing advanced life support services, basic life support services, or other medical services that require immediate transportation to the hospital for both community members and visitors. This fee is anticipated to generate approximately $600,000 in revenues for the City in FY2021-22 after accounting for program administration and collection costs.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Fire Total | 119.000 | 119.000 | 119.000 | 119.000 | - | 0.0% |

### Expenditures/Expenses by Major Category

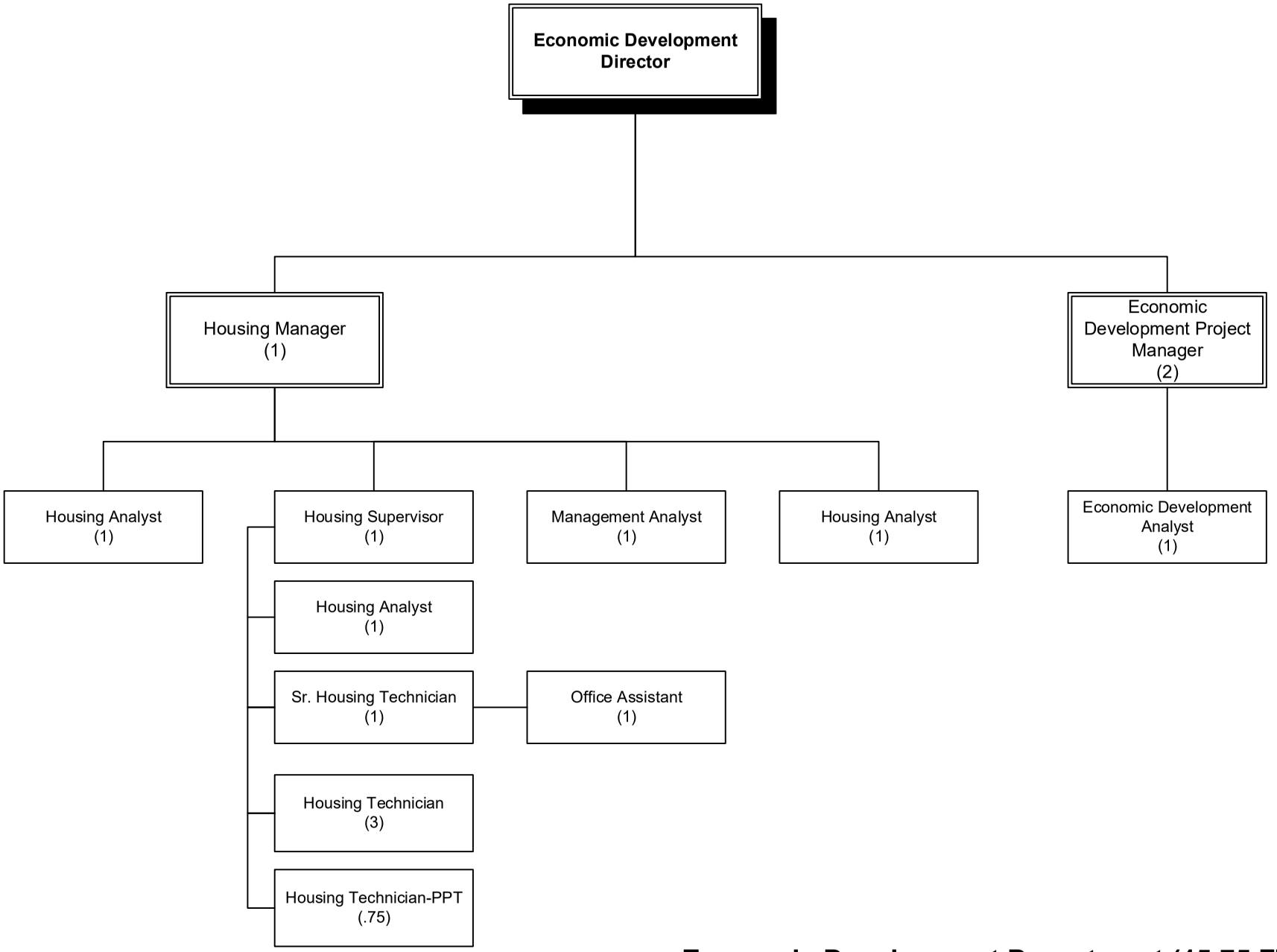
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 19,019,077 | 18,561,151 | 18,842,696 | 19,597,125 | 754,429 | 4.0 |
| Benefits | 10,463,459 | 10,776,398 | 10,335,890 | 11,588,782 | 1,252,892 | 12.1 |
| Materials, Supplies, and Services | 6,721,243 | 5,332,318 | 5,459,787 | 6,462,491 | 1,002,704 | 18.4 |
| Internal Reimbursements | (5,462) | (20,000) | (20,000) | (20,000) | - | - |
| Capital Outlay | 366,165 | - | 688,762 | 145,000 | (543,762) | (78.9) |
| Debt Service | 3,253 | - | - | - | - | - |
| **TOTAL** | **$ 36,567,735** | **$ 34,649,867** | **$ 35,307,135** | **$ 37,773,398** | **$ 2,466,263** | **7.0%** |

### Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 36,354,942 | 34,649,867 | 34,633,834 | 37,628,398 | 2,994,564 | 8.6 |
| 3360 - Fire Facilities | 4,095 | - | - | - | - | - |
| 4031 - Equipment Replacement | 208,699 | - | 673,301 | 145,000 | (528,301) | (78.5) |
| **TOTAL** | **$ 36,567,735** | **$ 34,649,867** | **$ 35,307,135** | **$ 37,773,398** | **$ 2,466,263** | **7.0%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Fire Administration | 890,104 | 835,603 | 826,007 | 881,262 | 55,255 | 6.7 |
| Fire Grants | 139,949 | - | 51,477 | - | (51,477) | (100.0) |
| Fire Prevention | 1,650,007 | 1,800,937 | 1,784,367 | 1,877,861 | 93,495 | 5.2 |
| Contracted Fire Plan Review | 59,073 | 150,000 | 150,000 | 150,000 | - | - |
| Fire Operations | 29,477,385 | 27,960,523 | 27,898,060 | 31,004,006 | 3,105,946 | 11.1 |
| Fire Support Services | 3,267,806 | 2,413,324 | 3,121,687 | 2,607,511 | (514,176) | (16.5) |
| Fire Training | 1,062,592 | 953,944 | 944,681 | 514,799 | (429,881) | (45.5) |
| Emergency Preparedness | 20,819 | 13,100 | 13,100 | 13,100 | - | - |
| Fire Emergency Medical Services - Patient Care | - | 97,741 | 93,061 | 242,741 | 149,680 | 160.8 |
| Fire Hazardous Materials Response | - | 30,957 | 30,957 | 30,957 | - | - |
| Fire Emergency Rescue | - | 8,100 | 8,100 | 8,100 | - | - |
| Fire Fleet Equipment | - | 64,923 | 64,923 | 64,923 | - | - |
| Fire Investigations | - | 17,250 | 17,250 | 17,250 | - | - |
| Fire Station Facilities | - | 303,467 | 303,467 | 360,888 | 57,421 | 18.9 |
| **TOTAL** | **$ 36,567,735** | **$ 34,649,867** | **$ 35,307,135** | **$ 37,773,398** | **$ 2,466,263** | **7.0%** |




**Economic Development Department (15.75 FTE)**

# 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 is responsible for creating a dynamic environment that attracts and expands businesses and business investments that support the community's values and provides staffing and support for the Economic Development Advisory Committee and Advantage Roseville.

Economic Development focuses on leveraging partnerships, sharing resources, capitalizing on the City's utility advantage, building on Roseville's competitive advantages, and strengthening Roseville's position as the region's community of choice for business, investment, and the community.

The 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 Department is responsible for staffing the Economic Development Advisory Committee, which 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 Department also staffs the Roseville Grants Advisory Commission that 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 very-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, First-Time Homebuyer, Housing Rehabilitation, and Affordable Purchase and Rental programs, which create affordable housing and are funded from several federal and state grants, as well as developer fees and other sources.

### Roseville Homeless Response Team

The Department provides regional and internal leadership and coordination on actions related to homelessness, with the Homeless Coordination Team and the Placer County's 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

- Assisted with Council approval for the determination of surplus property for twelve City-owned parcels. Department staff have coordinated the sale of three properties, released a request for proposal on another, and continue to work on two additional direct sales.
- Opened escrow on 330 Vernon Street (old Roseville Post Office) to redevelop the property with a market-rate condominium project.
- Assisted with the purchase of 116 South Grant Street in collaboration with Roseville Electric. Due to extensive efforts by the Economic Development team, the City successfully closed escrow on the vacant building located across from the Civic Center to provide better customer service access to Roseville Electric's public counter and to further economic development efforts downtown.
- Participated as the lead agency in the Placer Shares Community Collaborative Impact Grant program in partnership with the Roseville Area Chamber of Commerce. The City received a $200,000 grant to provide direct financial assistance to businesses impacted by COVID-19 and to support local restaurants by purchasing gift cards that were distributed to frontline workers.
- Received Greater Sacramento Economic Council's (GSEC) Paving the Way Award acknowledging the City's achievements in creating a successful community for businesses, visitors, and residents and Roseville's ability to eliminate roadblocks and aid those struggling through the pandemic's most difficult challenges.
- Received recognition for the City's efforts to aid businesses and residents struggling through the pandemic's most difficult challenges, including working to stay afloat economically and addressing food security. This assistance included:
    - $1 million in zero-interest loans to 111 small businesses, equaling 1,092 jobs.
    - $630,000 in low-income small business loans through federal Community Development Block Grant (CDBG) and Coronavirus Aid, Relief and Economic Stability (CARES) Act funds.
    - $615,000 for homeless prevention and rapid rehousing.
    - Allowing businesses to temporarily expand outdoors without a permit.
    - Serving 16,000 meals to residents in need through Family Meal Roseville.
    - Distributing 60,000 masks and 500 gallons of sanitizer free of charge to businesses.
    - Constructing six outdoor dining platforms in Downtown Roseville.

### Housing Division

- The Roseville Housing Authority issued 30 Project Based Vouchers for the Main Street Plaza apartment complex in 2020. Project Based Vouchers helped finance the construction of 65 affordable units and increased the availability of affordable units for residents.
- The Housing Division received a total of $1.2 million in CARES Act funds. In April 2020, the Department of Housing and Urban Development (HUD) announced that the City of Roseville received $417,412 of Community Development Block Grant CARES Act funds (CDBG-CV funds). From this funding, the City Council approved an award to assist The Gathering Inn with a two-month emergency Shelter-in-Place program and a new program to assist small and microenterprise businesses with working capital. Then, in September 2020, HUD announced that the City received

$795,721 of CDBG CV-3 funds, and the City Council approved a portion of the award to fund a rental and utility assistance program, three months of funding for Placer County's Project Roomkey, educational assistance for homeless children, Fair Housing legal services, and administration costs.

- The Roseville Housing Authority was designated as a High Performer for the 16th year in a row through the Section 8 Management Assessment Program (SEMAP) and was awarded the 2020 Veterans Affairs Supportive Housing (VASH) Program of the Year award for the Pacific Northwest region by The National Association of Housing and Redevelopment Officials.

## Strategic Plan

### Goal: Enhance economic vitality

Update the Economic Development Strategy to include utility partnership and proposition value.

#### Strategy: Support small businesses and entrepreneurship

The Economic Development Department will continue to explore opportunities to create and implement small business assistance programs aimed at fostering a business-friendly environment that continues to create jobs and increase capital investment within Roseville. In addition, the Department will monitor COVID-19 impacts on our business community and provide support through various means, including education efforts, financial assistance, and collaboration.

#### Strategy: Leverage the use or sale of surplus City land

The Economic Department staff will continue to coordinate the sale of surplus property to generate revenue and reduce City liability. It is anticipated that the properties will be sold by December 2021; revenue will be deposited into the Strategic Improvement Fund with the goal of leveraging the funds generated from the sale of surplus City land to further economic development efforts.

### Goal: Maintain a safe and healthy community

The Housing Division will operate Placer County's Emergency Rental Assistance Program and spend over $5 million in federal grants to Roseville residents to help pay rental and utility arrears as well as current rent and utilities to keep Roseville residents housed.

The Roseville Housing Authority will continue to expend HUD funding for the Housing Choice Voucher Rental Assistance, VASH, and Mainstream voucher programs. The Housing Authority will continue to apply for additional vouchers when available.

#### Strategy: Address homelessness

The Housing Division will continue to increase affordable housing availability by working with affordable housing developers to keep projects on target, expending 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.

## Key Performance Measures

### Housing Choice Voucher (HCV) Lease Up

| Goal | Maintain a safe and healthy community | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY202-22 Estimate |
| Provide HCV rental assistance to at least 698 households monthly | 87% | 90% | 90% | 95% |
| Purpose | To maintain 95 percent monthly lease up of HCV households. | | | |
| Status | Although lease-up is below 95 percent, the Department is utilizing 100 percent of budget authority. Housing costs have increased dramatically over the last year, and HUD has not increased the budget authority enough to allow for any increases. | | | |

### Affordable Monitoring

| Goal | Maintain a safe and healthy community | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY202-22 Estimate |
| Monitor all 27 affordable rental agreements on an annual basis | 100% | 100% | 4% | 100% |
| Purpose | To ensure all affordable rental obligations are met. | | | |
| Status | Monitoring was not completed in calendar year 2020 due to COVID-19. Monitoring has been re-initiated in 2021. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY202-22 Estimate |
|---|---|---|---|---|
| Family Self-Sufficiency Escrow Accounts | 14 | 6 | 10 | 10 |

## Budget Highlights

The Economic Development Department's FY2021-22 budget totals $3.04 million and provides funding to support 15.75 position allocations, including one new position. The Department's budget decreased by 68 percent over the prior fiscal year, from $9.5 million to $3 million. This decrease is primarily due to delays associated with the Junction Station housing project. Staff will return to City Council to re-appropriate this funding once the project commences. An additional contributing factor is the timing associated with receiving Community Development Block Grant (CDBG) funding. A budget adjustment to increase CDBG appropriations for remaining carryovers will be brought forward for City Council for consideration in October 2021. The budget includes the following highlight:

## Regional Coordination

The budget includes an additional Housing Analyst position to continue to support the increased efforts to address homelessness. The Roseville Housing Division currently works to support all affordable housing project developments, administers the Homeless Prevention & Rapid Rehousing funds, coordinates with the internal homeless team, and sits on the board of the Placer County Continuum of Care. An additional position allows Roseville to participate more fully in the regional coordination effort toward ending homelessness in the region.

# Budget Summary

## Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Economic Development Total | 14.000 | 14.500 | 14.750 | 15.750 | 1.000 | 6.8% |

## Expenditures/Expenses by Major Category

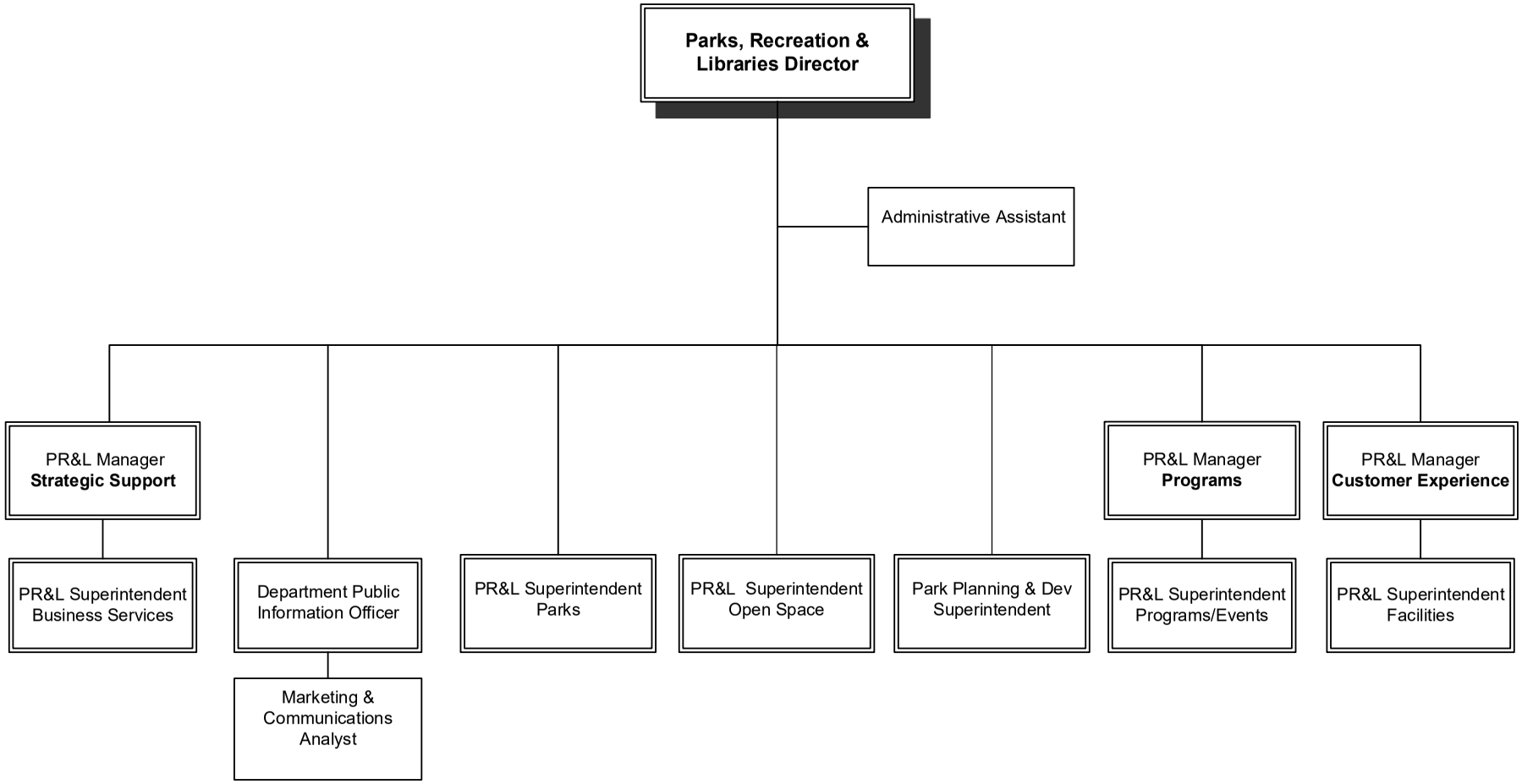
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 609,414 | 817,262 | 837,050 | 1,411,710 | 574,660 | 68.7 |
| Benefits | 438,961 | 486,206 | 463,722 | 702,478 | 238,756 | 51.5 |
| Materials, Supplies, and Services | 2,080,397 | 6,696,528 | 8,654,405 | 2,417,477 | (6,236,928) | (72.1) |
| Internal Reimbursements | (364,881) | (449,644) | (449,644) | (1,494,844) | (1,045,200) | 232.5 |
| **TOTAL** | **$ 2,763,891** | **$ 7,550,352** | **$ 9,505,533** | **$ 3,036,820** | **$ (6,468,712)** | **-68.1%** |

## Expenditures/Expenses by Fund

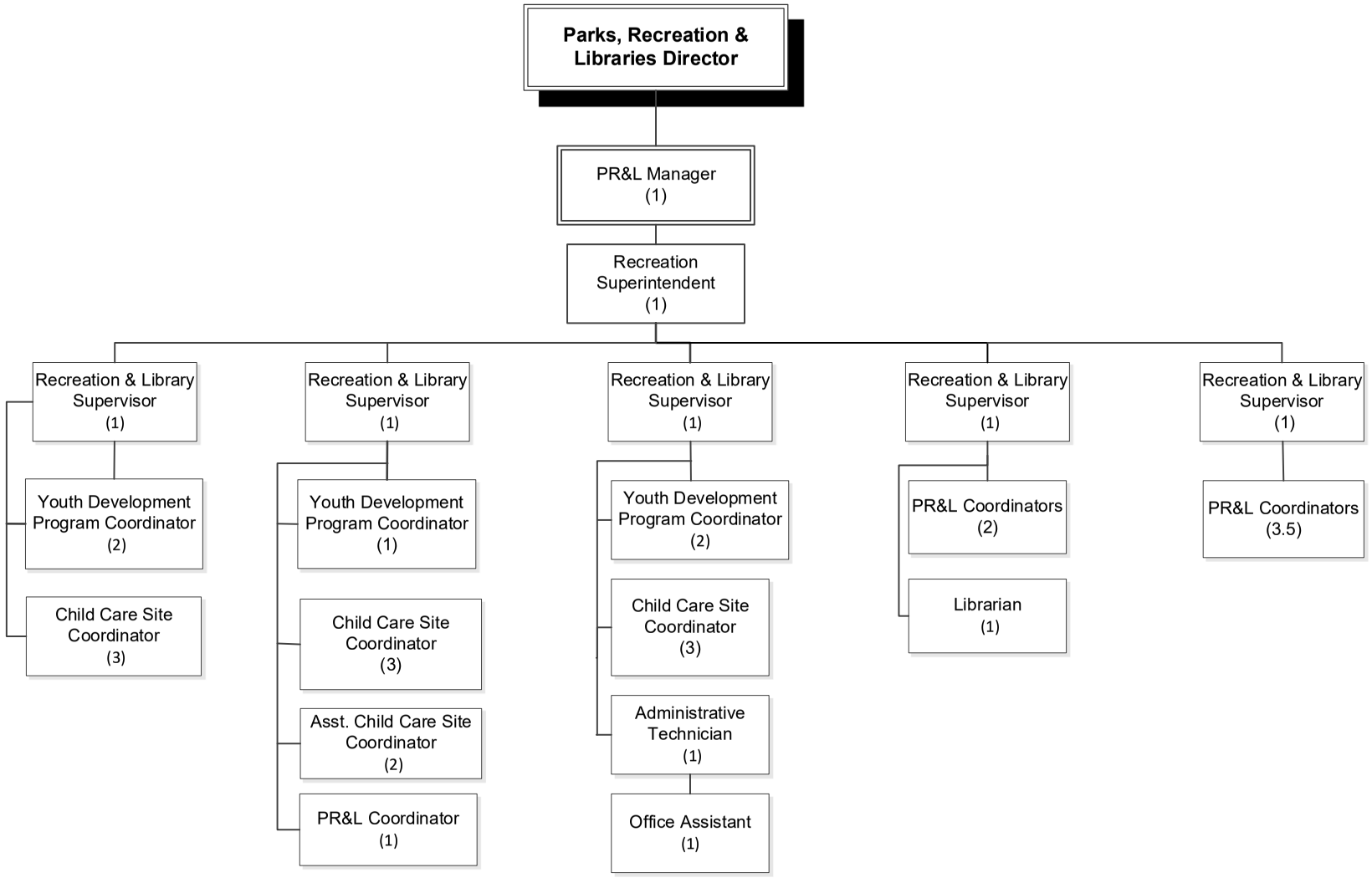
| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 964,667 | 1,085,229 | 1,072,070 | 812,983 | (259,086) | (24.2) |
| 1030 - Strategic Improvement | - | 50,000 | 50,000 | - | (50,000) | (100.0) |
| 2201 - Community Development Block Grant | 289,479 | 713,172 | 2,440,465 | 733,642 | (1,706,823) | (69.9) |
| 2210 - HOME Investment Partnership Program | 186,613 | 400,000 | 400,168 | 261,000 | (139,168) | (34.8) |
| 2220 - CalHOME | - | 90,000 | 90,000 | 60,000 | (30,000) | (33.3) |
| 2230 - BEGIN | 30,000 | 88,000 | 88,000 | 100,000 | 12,000 | 13.6 |
| 2821 - Housing Trust | 4,057 | 1,526 | 3,761,526 | 210,000 | (3,551,526) | (94.4) |
| 2824 - Affordable Housing In Lieu and Program Equity | 196,018 | 3,845,277 | 304,078 | 180,000 | (124,078) | (40.8) |
| 2841 - Housing Successor Low Mod | 298,153 | 885,482 | 885,651 | 304,395 | (581,256) | (65.6) |
| 3101 - Building | - | - | - | - | - | - |
| 3901 - Citizens Benefit Fund | 794,903 | 391,666 | 413,575 | 374,800 | (38,775) | (9.4) |
| **TOTAL** | **$ 2,763,891** | **$ 7,550,352** | **$ 9,505,533** | **$ 3,036,820** | **$ (6,468,712)** | **-68.1%** |

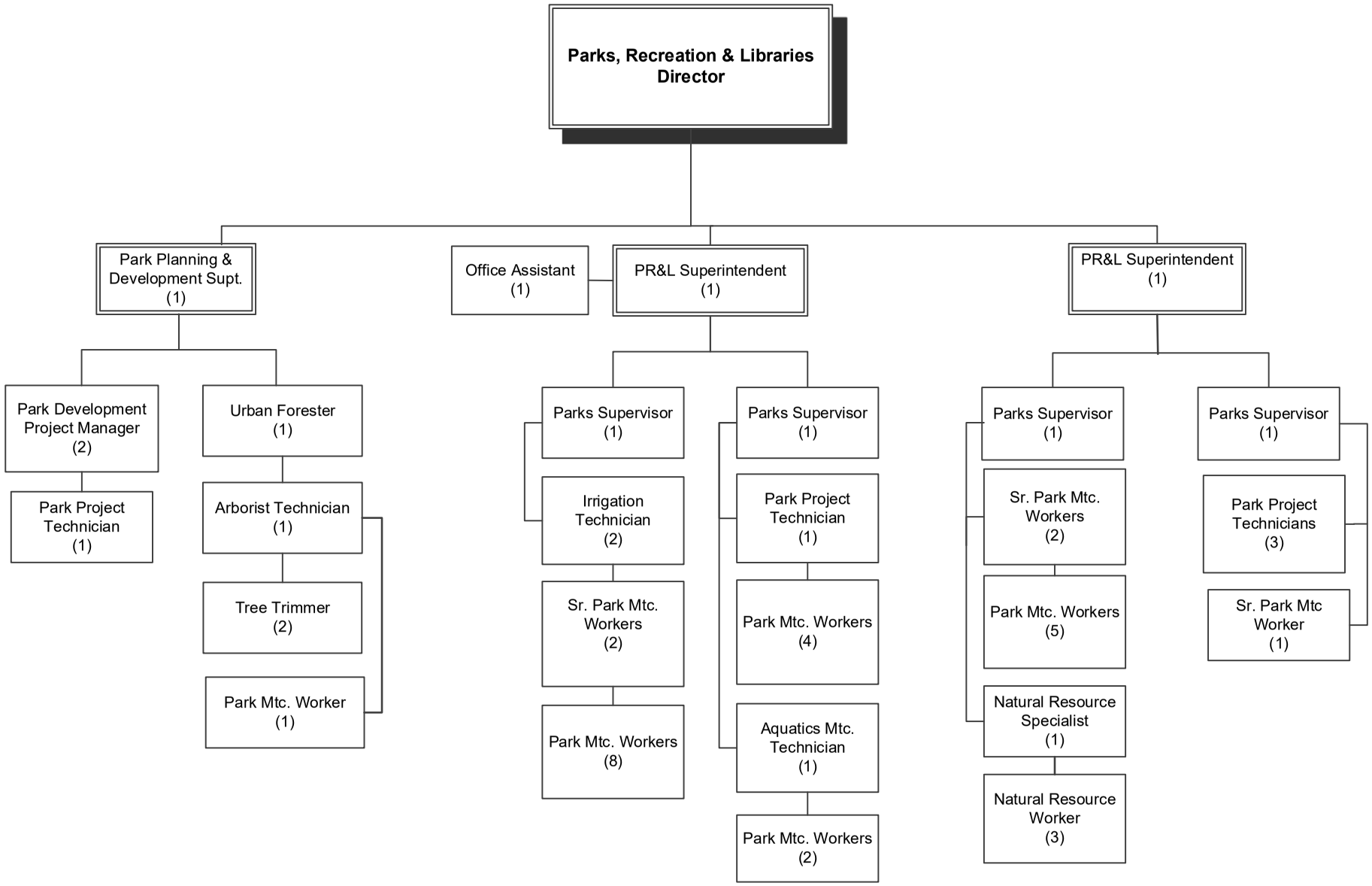
## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Economic Development | 535,111 | 669,686 | 664,352 | 309,985 | (354,367) | (53.3) |
| Advantage Roseville | 106,150 | 47,355 | 47,696 | 49,900 | 2,204 | 4.6 |
| Housing | 1,327,727 | 6,441,644 | 8,379,910 | 2,302,135 | (6,077,774) | (72.5) |
| Community Benefit Fund - Community Grants | 791,779 | 386,166 | 408,075 | 372,700 | (35,375) | (8.7) |
| Community Benefit Fund - REACH | 3,124 | 5,500 | 5,500 | 2,100 | (3,400) | (61.8) |
| **TOTAL** | **$ 2,763,891** | **$ 7,550,352** | **$ 9,505,533** | **$ 3,036,820** | **$ (6,468,712)** | **-68.1%** |



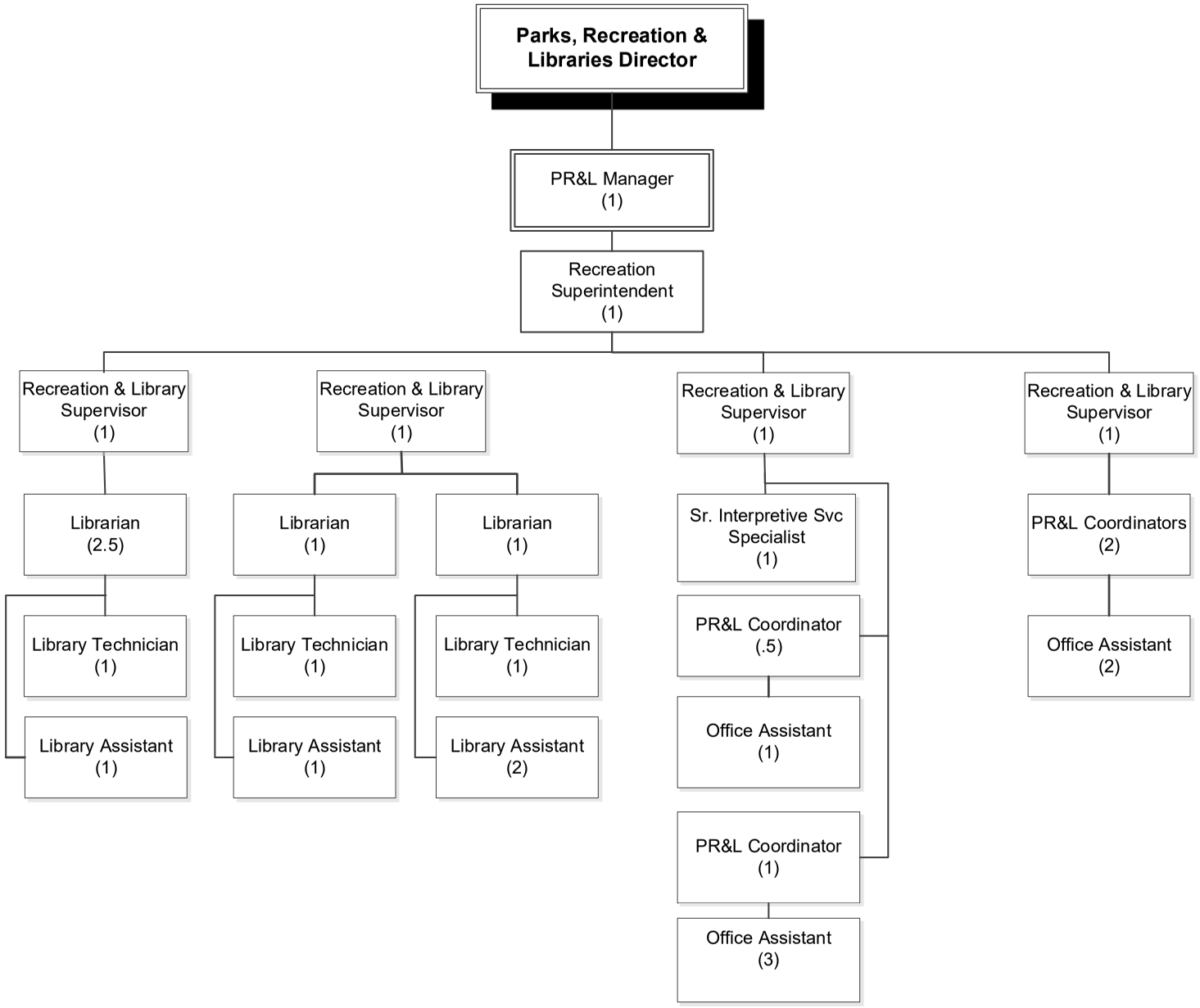

**Parks, Recreation & Libraries Department (125.5 FTE)**


Parks, Recreation & Libraries Director
PR&L Manager (1)
Recreation Superintendent (1)
Recreation & Library Supervisor (1)
Youth Development Program Coordinator (2)
Child Care Site Coordinator (3)
Recreation & Library Supervisor (1)
Youth Development Program Coordinator (1)
Child Care Site Coordinator (3)
Asst. Child Care Site Coordinator (2)
PR&L Coordinator (1)
Recreation & Library Supervisor (1)
Youth Development Program Coordinator (2)
Child Care Site Coordinator (3)
Administrative Technician (1)
Office Assistant (1)
Recreation & Library Supervisor (1)
PR&L Coordinators (2)
Librarian (1)
Recreation & Library Supervisor (1)
PR&L Coordinators (3.5)



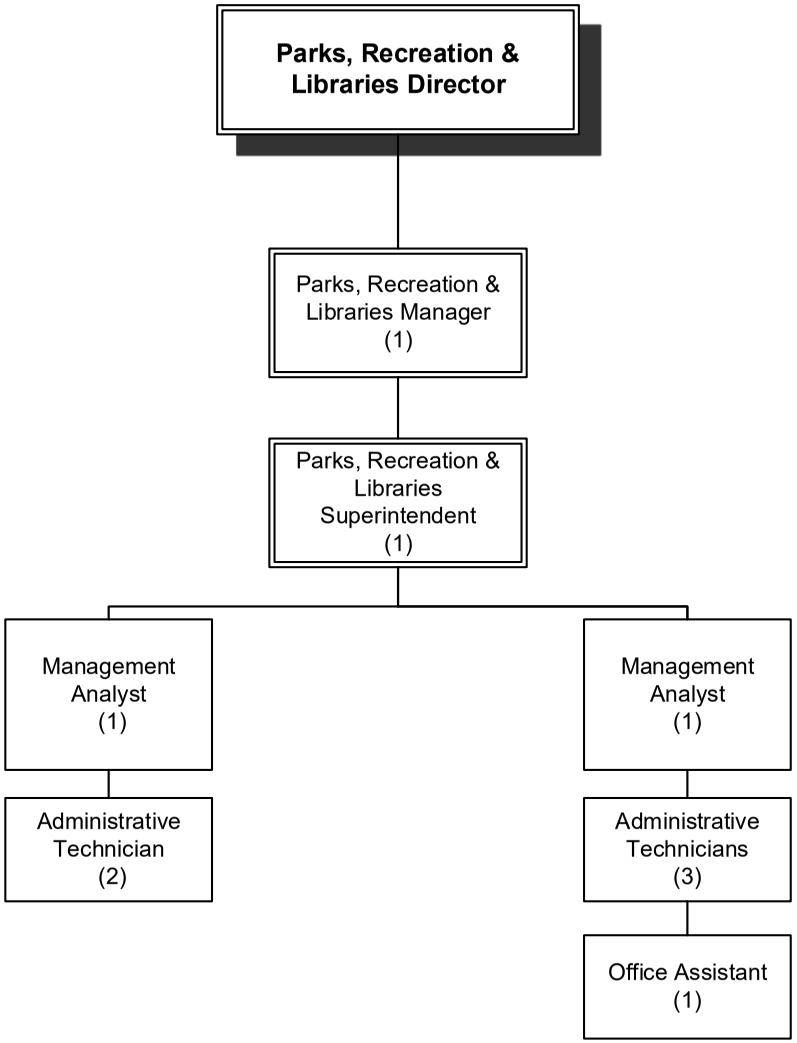



## Parks, Recreation & Libraries – Parks Division






## Parks, Recreation & Libraries – Customer Experience


Parks, Recreation & Libraries Director
Parks, Recreation & Libraries Manager (1)
Parks, Recreation & Libraries Superintendent (1)
Management Analyst (1)
Administrative Technician (2)
Management Analyst (1)
Administrative Technicians (3)
Office Assistant (1)

# Parks, Recreation & Libraries Department

## Overview of Services

The mission of the Parks, Recreation & Libraries Department (PRL) is to enhance lives and the community by providing exceptional experiences. The Department accomplishes this by providing the following services and facilities:

### Strategic Support

PRL's Strategic Support Division provides administrative services and support to the Department. With a department staff of 125 full-time and 700+ part-time staff and an operating and non-operating budget of more than $38 million, these services are critical to the department's success. Strategic Support includes Administration, Human Resources, Budget, Accounting, Technology, and Marketing & Communications.

### Parks

PRL's Parks Division oversees the management of the department's 80 parks totaling more than 800 acres, as well as approximately 4,000 acres of open space. This division also handles the maintenance of 303 acres of city streetscapes and 43.5 acres of school property. Along with the Parks and Open Space sections of this division, the Park Planning & Development section works closely with PRL staff, City staff, and area developers in the development and rehabilitation of parks and facilities, to ensure Roseville's recreation, library, parks, and open space needs are met.

### Recreation

PRL's recreation programs are managed by the Programming Division, ensuring the quality offering of more than 4,500 programs and events, serving more than 120,000 participants annually. The Programming Division also manages the Adventure Club, Preschool, After School Education and Safety (ASES) Program and, subsidized care programs. Recreation facilities are managed by the Customer Experience Division, which oversees the front desk and facility operations at PRL's two community centers and three swimming pool facilities. These facilities host approximately 520,000 visitors annually. Additionally, the City has two championship golf courses hosting 106,000 rounds annually.

### Libraries

PRL's three libraries loaned more than 1,100,000 items and served nearly 120,000 visitors this past year. A variety of library and museum programs are developed and implemented by the Programming Division. The Customer Experience Division ensures efficient and effective operations and excellent customer service at the Downtown, Martha Riley, and Maidu Libraries and at the Maidu Museum & Historic Site.

## Accomplishments

- PRL Department restructure, creating internal efficiencies
- Completion of construction and renovation projects:
    - Pauline & Richard Roccucci Park
    - RG Phillips Park
    - Pistachio Regional Park - Phase 1
    - Harry Crabb Park - Final Phase
    - Central Park – Final Phase
    - John L. Sullivan Park – Final Phase

  - Jim Gray Park – Final Phase
  - Maidu Soccer Complex Renovation
  - Wallace Park - Tennis Court Renovation
  - Crestmont Park - Playground Renovation
  - Installation and opening of the Riego Creek Adventure Club
  - Kaseberg Adventure Club Flooring Replacement
- Implementing new recreation software system
- Created “What’s Happening in Roseville” - monthly video series
- Re-formatted activities guide to *PRL Magazine*
- Adapted and responded to COVID-19 guidelines in an effort to keep public and staff safe:
  - Adventure Clubs provided distance learning childcare at 10 elementary school locations in partnership with the Roseville City School District and Dry Creek Elementary School District
  - Provided library curbside pick up/drop off
  - Created reading challenges through an “app” to track progress.
  - Golf courses operated under state guidance
  - Virtual public workshops held for park planning
  - Opened the Maidu Museum & Historic Trail and provided virtual school tours
  - Adapted access to Roseville Sports Complex fitness equipment and modified group fitness classes
  - Provided lap swim, swim lessons, and water fitness classes with modifications
  - Created virtual recreation activities with hundreds of online links for kids and families to enjoy
  - Developed “Rec-To-Go” - a subscription box with interactive activities from tots to youth
  - Offered “Preschool @ Home” – a virtual classroom that provided preschool learning and curriculum to families

## Council Strategic Plan

### Goal: Remain fiscally responsible in a changing world
### Strategies: Seek new and diverse revenue streams; Seek additional partnerships and grant opportunities

Included in the PRL Department’s goals for FY2021-22 is to determine the feasibility of a PRL foundation. The creation of such a foundation would provide an avenue for community members to financially support the department’s efforts in targeted areas of interest. The Department will continue to be innovative in the offering of new programs and will evaluate and update user fees. Additional federal, state, and grant funding will be sought to support PRL services, as well as COVID-19 recovery efforts.

### Goal: Support community engagement and advocacy
### Strategies: Explore best practices for City engagement in social media; Engage adjacent residents, businesses and public agencies on pending projects

The PRL Department is actively engaged in multiple social platforms, including Facebook, Instagram, and Nextdoor. Over the past year, the Department has enhanced community communication with the new Experience PRL magazine and has created a video series to help educate the community on PRL programs, services and efforts. Additionally, 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. In addition, the Department promotes social and emotional wellness through interaction with others at PRL organized activities and "Be Well Roseville", a new citywide wellness initiative. Mental and intellectual wellness services are provided at libraries. Additionally, PRL plans to implement a Park Ambassador program focused on education and safety. This new program will help to support and maintain a safe community by keeping our public parks and open spaces safe and clean.

## Goal: Enhance economic vitality
### Strategy: Develop a sports tourism plan

The Department will develop a sports tourism plan to help identify current strengths and weaknesses, future opportunities, and PRL's role to most effectively contribute to Roseville's sports tourism success. Improvements to existing PRL sports facilities will assist to this end as well by attracting additional events to Roseville.

## Goal: Deliver exceptional City Services
### Strategy: Optimize the use of technology and data to improve operations; align staff resources for efficiency and effectiveness

A new recreation management software system will enable the Department to utilize technology and data to improve operations and customer service. ActiveNet will "go live" in August of 2021 and will manage all facility bookings and program registrations, including fitness memberships, programs, classes, leagues, and events. The use of technology improves operations in all areas including, childcare management, enhanced wireless solutions to support customers, Geographic Information System Mapping (GIS) based programs and asset inventory systems. The PRL Department continues to evaluate reorganization efforts to assure alignment of staff resources for efficiency and effectiveness.

## Goal: Invest in well-planned infrastructure and growth
### Strategy: Reinvest in aging infrastructure; Revitalize designated neighborhoods

The PRL Department continues to reinvest in its aging infrastructure including, playgrounds, park amenities, streetscapes, fencing, and more. Included in this year's budget is the replacement of the slide and play pool equipment enhancements at the Roseville Aquatics Complex. The activity center at Royer park (formerly the Children's Art Center) is also budgeted for added improvements to re-open the facility for public use and programs. The Roseville Sports Center will install new TRX fitness equipment and re-purpose the climbing wall to maximize space. Investment in City parks and facilities adds new vitality to neighborhoods.

## Key Performance Measures

### Participations/Visitations

| Goal | Deliver exceptional City services | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Program and Event Participations | 794,166 | 1,267,318 | 310,129 | 1,043,912 |
| Recreation Facility Visitations | 457,812 | 590,000 | 163,348 | 715,500 |
| Library Facility Visitations | 330,228 | 465,000 | 119,487 | 468,452 |
| Purpose | The Parks, Recreation & Libraries mission is to enhance lives and the community by providing exceptional experiences. The Department's facilities and programs enable staff to accomplish its mission and add value to the Roseville Community. | | | |
| Status | With facility closures and program cancellations due to the COVID-19 pandemic, Parks, Recreation & Libraries pivoted to virtual and non-traditional service delivery methods, until the Department could safely open facilities again. Visitations and participations continue to increase as the City moves into less restrictive tiers. | | | |

### Revenue Recovery

| Goal | Remain fiscally responsible in a changing world | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Revenue to Operating Expenditures (without CFD/LLD) | 20.0% | 25.8% | 12.0% | 24.9% |
| Revenue to Operating Expenditures (with CFD/LLD) (CFD/LLD revs=exp) | 41.6% | 46.7% | 40.6% | 42.9% |
| 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 | Roseville Parks, Recreation & Libraries Department typically has a higher revenue to operating expenditures ratio than the national average for agencies serving a population between 100,000-250,000, as determined by the National Recreation & Park Association. The passage of Measure B, resulting in additional tax support for the Department has modestly lowered the revenue to operating expenditure ratio. In FY2019-20 and FY2020-21 COVID-19 significantly impacted this ratio. It is expected that the impact will continue through FY2021-22. | | | |

## Library Comparisons

| Goal | Deliver exceptional City services | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Items loaned per capita | 7.2 | 8.9 | 6.5 | 10 |
| Budgeted books per capita | 2.1 | 2.39 | 2.4 | 2.5 |
| Visitors per hours open | 60 | 72 | 22 | 84 |
| Purpose | The provision of library services is vital to the health of the community. The Parks, Recreation & Libraries Department strives to provide these services in an efficient, effective, and prudent fashion. | | | |
| Status | With library closures, limited hours and capacity, and program cancellations due to the COVID-19 pandemic, Parks, Recreation & Libraries pivoted to virtual and non-traditional service delivery methods until the Department could safely operate again. Visitations and participation continue to increase as the City moves into less restrictive tiers. | | | |

## Park Maintenance

| Goal | Deliver exceptional City parks | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 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 | 137 | 140 | 211 | 214 |
| Purpose | The Parks, Recreation & Libraries 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 | Additional funding from the passing of Measure B has increased service level standards and has greatly enhanced the aesthetics of parks and improved the overall quality of the City park system. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Number of Parks Maintained | 72 | 82 | 77 | 80 |
| Number of Facilities Maintained *(includes Adventure Clubs)* | 32 | 33 | 33 | 33 |
| Number of Park Acres | 815 | 815 | 850.65 | 853.2 |
| Number of Open Space Acres | 4,000 | 4,000 | 4,000 | 4,000 |
| Number of Streetscapes Acres | 294 | 294 | 303 | 321 |
| Library Materials Loaned | 1,149,134 | 1,189,000 | 1,139,217* | 1,189,000 |
| Number of New Parks (construction) | 4 | 3 | 7 | 3 |
| Number of New Parks (design) | 3 | 2 | 4 | 7 |
| Capital Improvement Project Rehabilitations | 10 | 10 | 7 | 7 |
| On-Demand Work | 28 | 28 | 30 | 28 |
| Number of phone calls received from customers | 34,433* | 107,200 | 19,230* | 35,000 |

*Reduction due to facility closures.

## Budget Highlights

The Parks, Recreation & Libraries (PRL) Department's FY2021-22 budget totals $39.2 million and provides funding to support 125.5 position allocations, including nine new positions. The PRL Department budget increased by approximately 4.1 percent over the prior fiscal year, from $37.7 million to $39.2 million. This change 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 program requirements highlighted below.

The Parks, Recreation & Libraries Department is seeking accreditation through NRPA's Commission for Accreditation of Park and Recreation Agencies (CAPRA). This accreditation provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices. CAPRA is the only national accreditation of park and recreation agencies and is a valuable measure of an agency's overall quality of operation, management, and service to the community. Achieving CAPRA accreditation is the best way to demonstrate that the Department provides the community with the highest level of service. To prepare for the future Accreditation process, the Parks, Recreation & Libraries Department will begin developing a comprehensive strategic plan to establish clear and attainable goals, objectives, and implementation strategies that can guide the Department for the next 10-15 years.

The Department continues to use the priorities identified in the Engage Roseville process to help focus resources in the areas most important to the community. In FY2020-21, the Department completed the final phases of Crabb Park and Central Park, as well as five new parks that include Roccucci Park, Phillips Park, Central Park, John L Sullivan Park and Jim Gray Park. In FY2021-22, a new Parks Supervisor, three Park Maintenance Workers, and related equipment will help support and maintain the continually growing park system which, now consists of 80 parks. 88 park acres and 18 additional acres of streetscapes have been added in just the past year. Additional funding to support park maintenance service levels will be invested into replacing aging infrastructure, including playgrounds, restrooms, lighting, signage, as well as improved turf care, planting bed, and tree maintenance, and sports fields. With the opening of Riego Creek Elementary School, the Department will take over turf care maintenance at the school site as part of the existing joint-use agreement with the Roseville City School District.

Prior to the COVID-19 pandemic, the Department employed 116 full-time and more than 700 part-time employees but strategically reduced staffing levels this past year as a result of COVID-19 restrictions and closures. The Parks, Recreation & Libraries Department 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 FY2021-22. The Department will replace contractor funding with two Natural Resource Workers to better respond to unsheltered camp cleanups and more effectively meet year-round demands. Additionally, to provide more stable service levels, the Department will reduce part time resources to fund an additional Natural Resource Worker to join the Open Space team that maintains preserves, trails, and trees.

Marketing is key to the success of parks, recreation, and libraries. The ability to increase revenues through programs and events requires effective marketing to the community. As with any business, these efforts are critical to attracting customers and generating revenue, and therefore should be a focus of the Department. Because of the popularity and high visibility of park, recreation and library services and the dependence upon fees to generate revenue, the Department will add a Marketing & Communication Analyst dedicated solely to the communication and marketing of Parks, Recreation & Libraries programs. The Department continues efforts to replace the recreation management software system that supports program registration, facility rentals, membership sales and management, point of sale, ticketing for events, and mobile event management to increase efficiencies and improve customer service. Additionally, to provide better customer service and reduce staffing expense, a new Public Computer Reservation and Printing Services solution will be implemented in the Libraries, resulting in increased revenues.

Security improvements are planned for several recreation and libraries facilities as a result of a risk assessment provided by the Roseville Police Department. Improvements will be made to all three Libraries (Downtown, Maidu and Riley) as well as the Maidu Community Center and Roseville Sports Center. Improvements will include security cameras, panic buttons, new hardware for gates/doors, new fencing, and front counter improvements. The Recreation and Libraries Divisions continue to focus efforts on core services and City Council goals. Part-time staffing resources and increased revenues will be used to help fund a PRL Coordinator to focus on programs including adult recreation and library programs, adult sports, and FAB (Fifty And Better) programming. This position will also support department events such as a Music Festival and a Citywide Wellness Initiative.

## Golf Fund

The most significant source of revenue is generated through user fees for course play. Due to COVID-19, there are still many unknowns related to the financial impacts on golf operations. Although golf rounds and revenues have increased in FY2020-21 resulting in increased revenues for the City, the City's golf operator has seen significant impacts in food/beverage and events revenues due to restrictions and closures. The City and SRI Golf, Inc have renewed the current terms of the agreement with the understanding that both parties will revisit terms once the impacts to COVID-19 are further understood. The major fund expenses are course maintenance, bond payments, and utilities. Although City staff is involved in the management of course contracts, no staff are employed directly at the facilities. The annual bond payment is approximately $490,000 and is scheduled to be paid off in 2024.

## 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, materials, and supplies. Additional fund expenses include post-retirement costs, citywide cost allocation plan charges, internal service fund charges, and facility loan payments. The fund experienced significant losses due to the COVID-19 pandemic, driven by factors such as the cancellation of in-person learning at schools, limited cohort size requirements by State licensing, hybrid classroom models at schools, and overall reduced registrations due to a variety of societal factors. Adventure Club operations and Pre-school locations were closed for several months, and were only allowed to reopen with limited restrictions. Costs of

personal protective equipment, cleaning supplies and individual materials for participants helped drive up operational costs at a time when overall registrations were low. During this time, staff responded by creating virtual options for families, such as Preschool at Home, and Preschool to Go, offering drive by pickup of curriculum-based activity packages. The Department opened its 19th Adventure Club site at Riego Creek Elementary School.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Parks, Recreation & Libraries Total | 114.500 | 116.500 | 116.500 | 125.500 | 9.000 | 7.7% |

### Expenditures/Expenses by Major Category

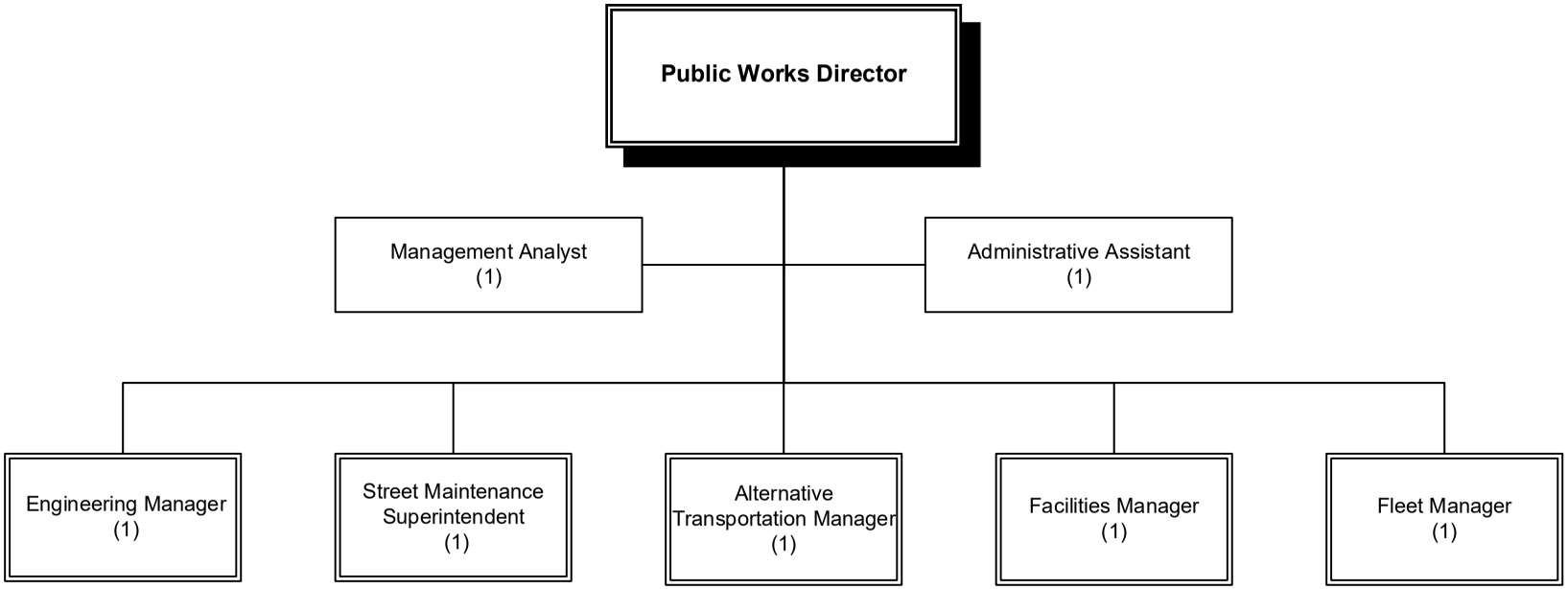
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 13,150,359 | 15,297,630 | 15,420,236 | 16,171,480 | 751,244 | 4.9 |
| Benefits | 5,469,965 | 6,080,033 | 5,860,815 | 6,502,719 | 641,904 | 11.0 |
| Materials, Supplies, and Services | 14,066,763 | 16,407,372 | 16,656,323 | 17,115,392 | 459,069 | 2.8 |
| Internal Reimbursements | (589,374) | (746,914) | (746,914) | (902,500) | (155,586) | 20.8 |
| Capital Outlay | 161,125 | 171,000 | 462,000 | 305,825 | (156,175) | (33.8) |
| Debt Service | 18,237 | - | - | - | - | - |
| **TOTAL** | **$ 32,277,076** | **$ 37,209,122** | **$ 37,652,460** | **$ 39,192,915** | **$ 1,540,455** | **4.1%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 23,066,759 | 26,412,294 | 26,310,348 | 27,428,050 | 1,117,702 | 4.2 |
| 1201 - Roseville Youth Sports Coalition | - | 66,000 | 66,000 | 66,000 | - | - |
| 2521 - Open Space | 535,860 | 662,645 | 662,645 | 759,812 | 97,167 | 14.7 |
| 2541 - Native Oak Tree Propagation | 125,163 | 217,608 | 217,608 | 187,034 | (30,574) | -14.1 |
| 2545 - Non-Native Tree Propagation | 94,120 | 196,458 | 196,458 | 144,534 | (51,924) | -26.4 |
| 2551 - Roseville Aquatics Maintenance | - | - | - | 90,000 | 90,000 | - |
| 2599 - Golf Course | 2,195,443 | 2,315,070 | 2,315,070 | 2,400,820 | 85,750 | 3.7 |
| 3130 - Parks Recreation and Library Capital Projects | 51,454 | - | 503,403 | 248,800 | (254,603) | -50.6 |
| 3131 - Parks and Recreation Fee Funded Projects | - | 10,000 | 10,000 | - | (10,000) | -100.0 |
| 3201 - Roadway | 4 | - | - | - | - | - |
| 3302 - Citywide Park In Lieu | 46 | - | - | - | - | - |
| 3303 - Citywide Park | 30,693 | 21,300 | 21,300 | 12,077 | (9,223) | -43.3 |
| 3306 - Neighborhood Park - Southeast Roseville SP | 2 | - | - | - | - | - |
| 3307 - Neighborhood Park - Northeast Roseville SP | 30 | - | - | - | - | - |
| 3308 - Neighborhood Park - North Central Roseville SP | 2,747 | 441 | 441 | 2,182 | 1,741 | 394.8 |
| 3309 - Neighborhood Park - Northwest Roseville SP | 11 | - | - | 207 | 207 | - |
| 3310 - Neighborhood Park - North Roseville SP | 700 | 170 | 170 | 1,537 | 1,367 | 804.1 |
| 3311 - Neighborhood Park - West Roseville SP | 24,387 | 2,995 | 2,995 | 27,569 | 24,574 | 820.5 |
| 3312 - Neighborhood Park - Infill | 2,653 | 366 | 366 | 1,859 | 1,493 | 407.9 |
| 3313 - Neighborhood Park - Woodcreek East | 108 | - | - | - | - | - |
| 3314 - Neighborhood Park - Stoneridge | 1,628 | 750 | 750 | 1,930 | 1,180 | 157.3 |
| 3315 - Neighborhood Park - Highland Reserve | 16 | - | - | - | - | - |
| 3317 - Neighborhood Park - Fiddyment 44/Walaire | - | - | - | 364 | 364 | - |
| 3318 - Neighborhood Park - Westbrook | - | - | - | 2,067 | 2,067 | - |
| 3319 - Neighborhood Park - Sierra Vista | - | - | - | 3,762 | 3,762 | - |
| 3321 - Neighborhood Park - Campus Oaks | - | - | - | 1,280 | 1,280 | - |
| 3410 - Al Johnson Wildlife Area | 544 | 70,000 | 70,000 | 70,000 | - | - |
| 4031 - Equipment Replacement | 107,389 | - | - | 149,825 | 149,825 | - |
| 6591 - Youth Development | 6,037,320 | 7,233,025 | 7,274,906 | 7,593,207 | 318,301 | 4.4 |
| **TOTAL** | **$ 32,277,076** | **$ 37,209,122** | **$ 37,652,460** | **$ 39,192,915** | **$ 1,540,455** | **4.1%** |

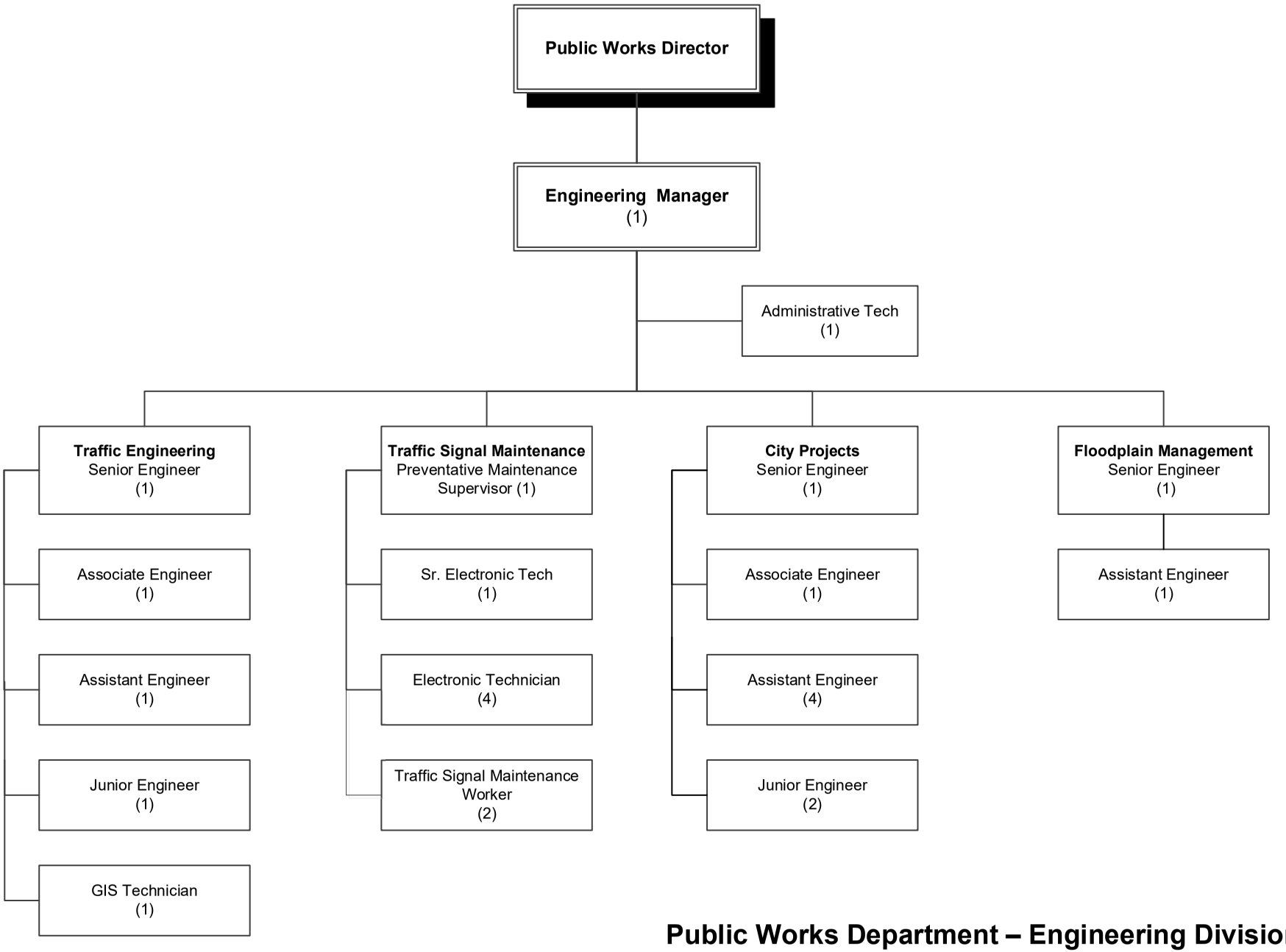
## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Parks, Recreation & Libraries Admin | 3,338,249 | 3,593,002 | 4,076,925 | 3,842,027 | (234,898) | (5.8) |
| Parks | 10,248,026 | 11,731,334 | 11,691,204 | 12,785,005 | 1,093,802 | 9.4 |
| Recreation | 5,419,383 | 6,766,721 | 6,750,275 | 7,444,907 | 694,632 | 10.3 |
| Library | 5,038,655 | 5,569,970 | 5,544,081 | 5,126,950 | (417,131) | (7.5) |
| Youth Development | 6,037,320 | 7,233,025 | 7,274,906 | 7,593,207 | 318,301 | 4.4 |
| Golf | 2,195,443 | 2,315,070 | 2,315,070 | 2,400,820 | 85,750 | 3.7 |
| **TOTAL** | **$ 32,277,076** | **$ 37,209,122** | **$ 37,652,460** | **$ 39,192,915** | **$ 1,540,455** | **4.1%** |

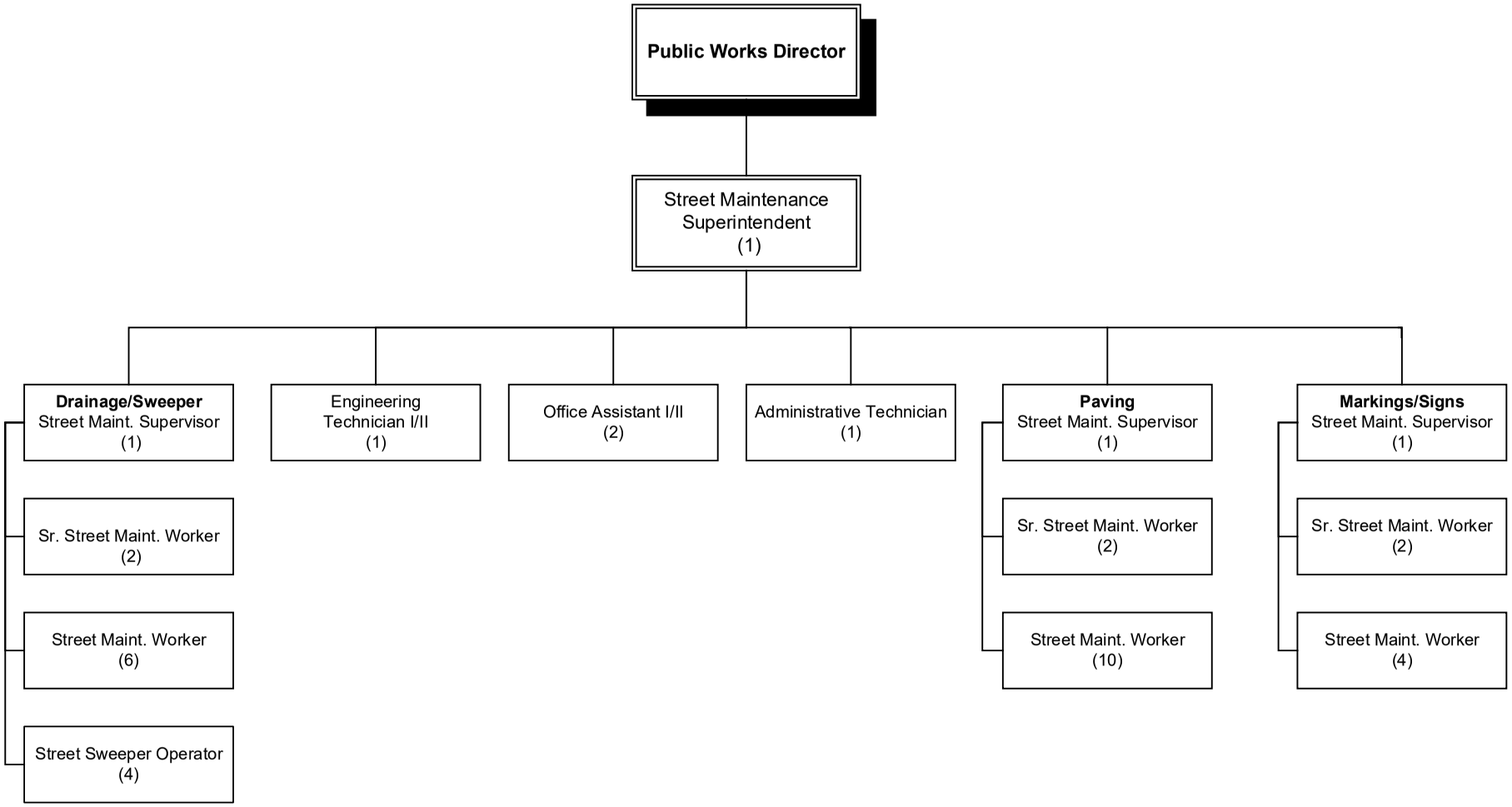





**Public Works Department (117.5 FTE)**

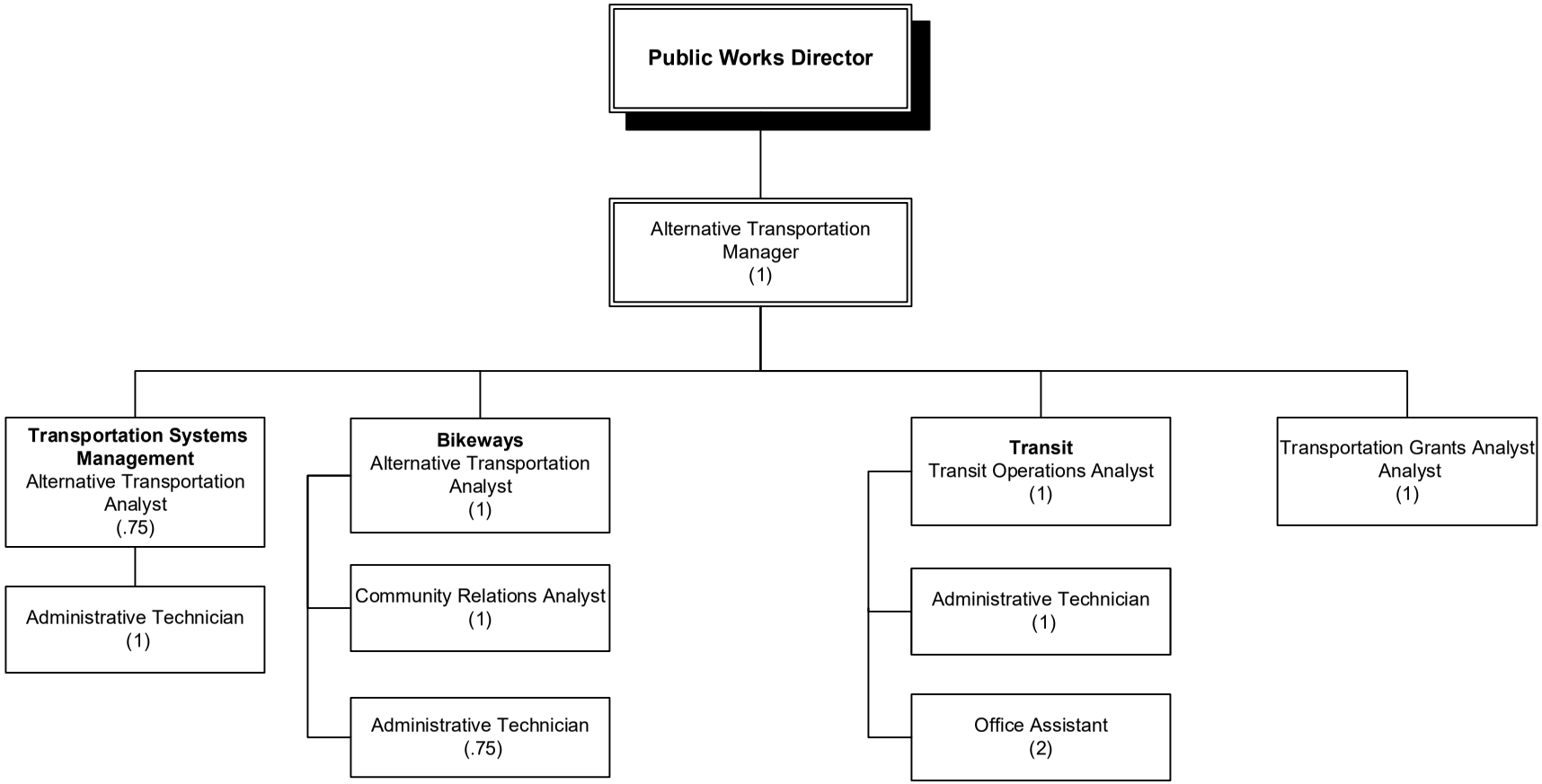



## Public Works Department – Engineering Division



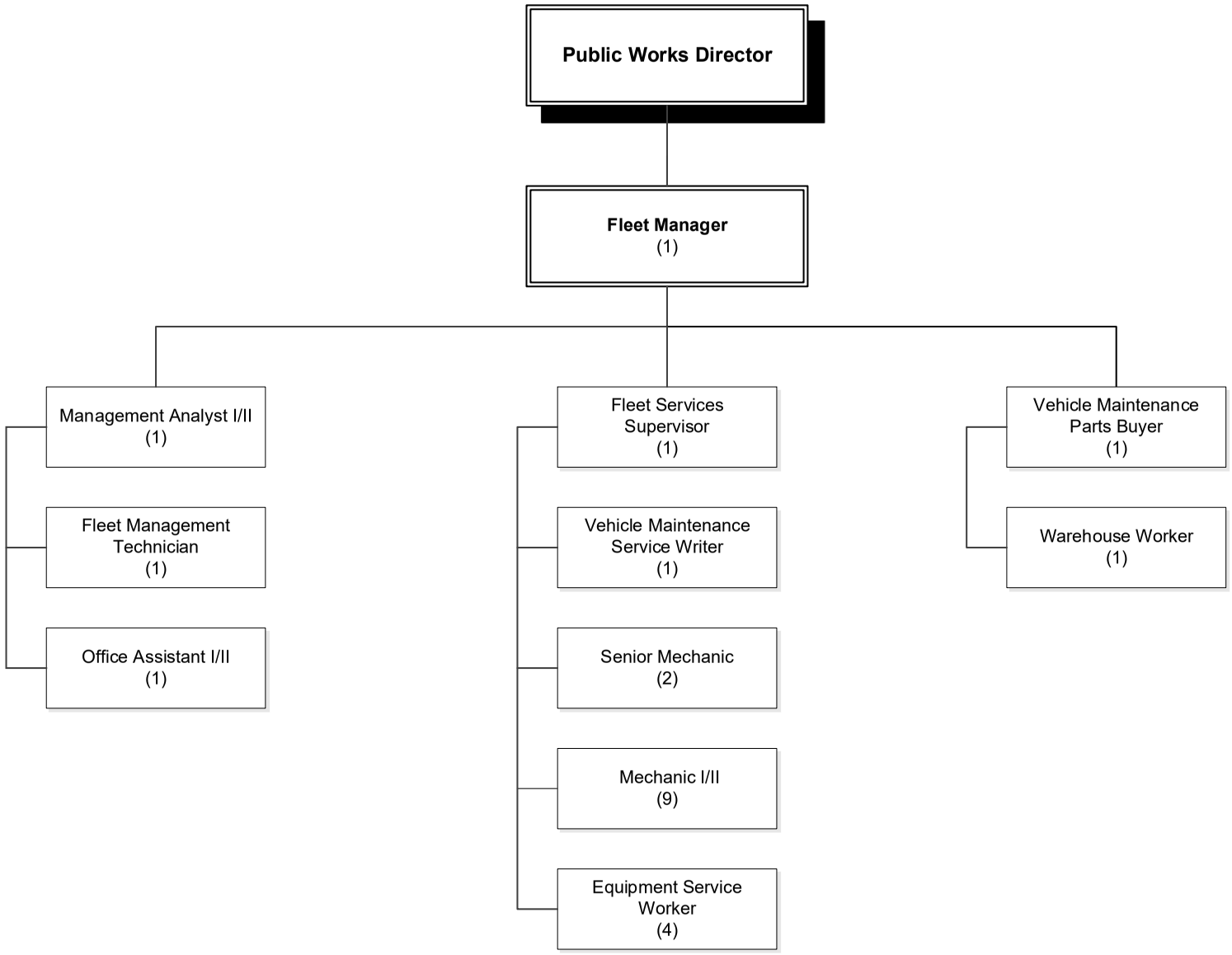



## Public Works Department – Street Maintenance



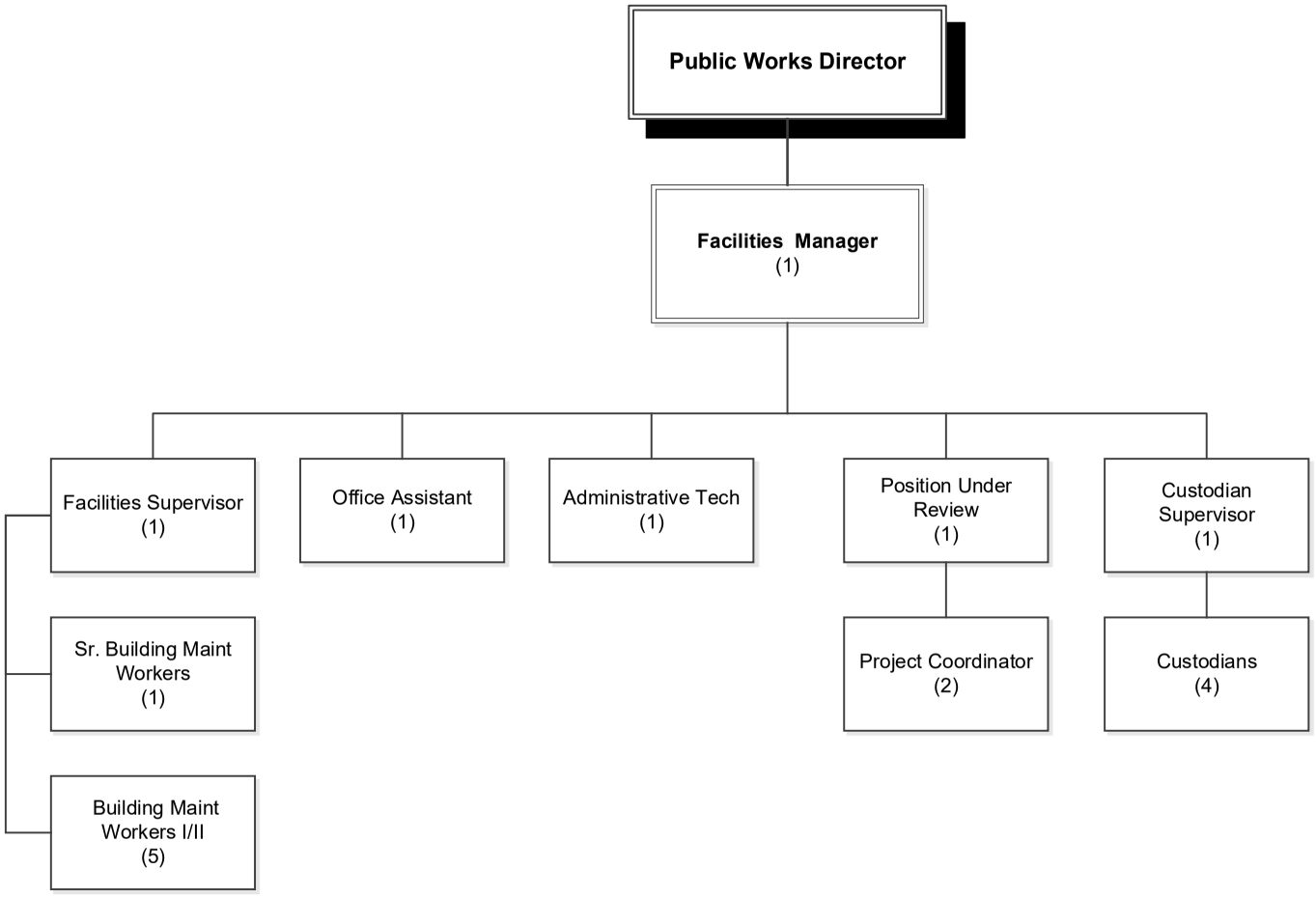



## Public Works Department – Alternative Transportation Division






## Public Works Department – Fleet Services Division






## Public Works Department – Facility Services Division

# Public Works Department

## Overview of Services

The Public Works Department (PWD) manages all aspects of transportation infrastructure within the public right of way including, the maintenance and operations of programs and services for the safe and efficient transportation of Roseville residents, businesses, and visitors. The PWD also manages the construction and maintenance of public buildings, is responsible for flood control within the City, and manages and maintains the City's fleet of vehicles. Specifically, Public Works plans, develops, and maintains public roads, bridges, buildings, traffic signals, City fleet, flood control facilities, Roseville Transit, and Class I (off-road) multi-use trails.

### Administration

This division provides direction, goals, and leadership for the Department; 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

This division manages Roseville Transit services, various active transportation (bikeway and pedestrian) programs and projects, and transportation demand management through the Transportation Systems Management Ordinance. The programs the 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 annually completes over 8,000 work orders, oversees the Americans with Disabilities Act improvements for facilities, is responsible for County Air Resources Board requirements for emergency generators and boilers, manages State Elevator permitting, and oversees facility tenant improvements. The Custodial unit cleans 480,000 square feet nightly. The Facilities Division is a vital part of employees' overall work experience and their safety and security.

### Fleet

This division provides fleet management services, manages the purchase of new and replacement equipment, and performs preventative maintenance and repairs for all City vehicles. Fleet maintains an Automotive Service Excellence (ASE) Blue Seal of Excellence status. The division also maintains compliance with all California Air Resources Board rules and regulations for public fleets and compliance with the State mandated California Highway Patrol Basic Inspection of Terminals program. Fleet also 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, street sweeping, signs, and street 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

This division designs and manages the construction and maintenance of public roads, bridges, and Class I (off-road) multi-use paved trails; the construction of public buildings; and the construction and maintenance of flood control projects, including an advance flood alert warning system. The City of Roseville is the only community in the United States to have the FEMA Class I rating for flood protection and insurance. Engineering is responsible for maintaining this rating for the safety and benefit of the community. Engineering also manages the City's Intelligent Transportation System, which includes approximately 200 traffic signals, 11 changeable messaging signs, 15 pedestrian blinker signs, 2 automated horn train crossings, 23 speed radar signs, 6 Police Department license plate reader cameras, 30 floodplain monitoring stations, and a complex fiber network that supports the needs of various other City departments and resources.

## Accomplishments

### Alternative Transportation

- Obtained over $12 million in discretionary grant funding, including $6 million for the Dry Creek Greenway Phase 1 Trail and $6 million for the South Placer Express Projects through the Solutions for Congested Corridors Program, and $140,000 from the Placer County Air Pollution Control District Community Air Protection (CAP) Incentives Program for the Roseville Transit bus charger project.
- Oversaw development of the Mahany Park Open Space Multi-use Trail Feasibility Study, which included a shift to online public engagement strategies due to COVID-19.
- COVID-19 Response: Roseville Transit initiated daily disinfection of high-touch areas on buses and regular deep-cleaning and disinfection of buses, and coordinated the Fleet Services Division's installation of Plexiglas barriers on all buses to provide physical separation between bus drivers and passengers. The Crossing Guard Program also adjusted several times mid-year to meet evolving school safety needs during the pandemic.
- Roseville Bikefest shifted to a drive-through event to minimize the spread of COVID-19 while providing bike safety information to Roseville residents and giving away a record 560 helmets to children and adults whose helmets were damaged or did not fit properly.
- Developed reimbursement agreements with Taylor Homes (West Roseville) and Anthem United (Creekview) for a combined 2.5 mile-long extension of Class 1 multi-use trails along Pleasant Grove Creek.

### Facilities

- COVID-19 response: Initiated Day Porter services at several facilities, disinfecting high touch surfaces, replacing HVAC air filters with high filtration MERV 13 air filters, increasing outside fresh air in buildings.
- Awarded an agreement for the design of the tenant improvement for the first and second floors of the 116 South Grant Street building.
- Designed, bid, and overseeing the demolition of the Old Court House, O'Brian Kennels, and the old Fire Station #1 at 401 Oak Street.

### Fleet

- Received the Automotive Service Excellence's "Blue Seal of Excellence" award for the 16th consecutive year in 2020.
- Received recognition by Government Fleet Magazine as a Leading Fleet for 2020.

### Street Maintenance

- Started using a new concrete patch material to abate trip hazards on sidewalks. This material is lower cost and easier to use than asphalt patch material.
- Replaced all City limit signs with new signs that included updated population numbers.

### Engineering

- Completed approximately $5 million worth of storm drainage, accessibility ramps, and roadway resurfacing construction projects.
- Completed construction of the entirely federally funded $5 million Oak Ridge Drive Bridge.
- Completed the design of approximately $10 million of new roadway widening, class 1 trail, and roundabout capital improvement projects.
- Completed the design of approximately $23 millon of roadway and bridge resurfacing and accessibility ramp projects.
- Advanced and made significant progress on the design of approximately $36 million worth of new roadway, bridge, and Class 1 Trail capital improvement projects.
- Maintained all Traffic Engineering customer service level targets and goals by completing over 50 traffic studies, retiming over 35 signals, maintaining Intelligent Transportation System (ITS) projects and functions, and installing four new flashing yellow arrow signals, despite the loss of half of the Traffic Section's experienced staff to retirement.
- Completed upgrade project for the City and Placer County to upgrade several flood alert warning system stations to the new communications protocol – "Alert 2".
- Deployed Maxview traffic monitoring system and intelligent controllers, which provides real-time data collection and rich analytics to enable the proactive management of traffic flow and mobility.

## Council Strategic Plan

### Goal: Remain fiscally responsible in a changing world
### Strategy: Seek new and diverse revenue streams

Alternative Transportation coordinates multi-use trail construction with Specific Plan developers and successfully competes for regional, state, and federal grant funding to implement the City's Bicycle Master Plan and Short Range Transit Plan.

### Strategy: Identify operational efficiencies

Fleet Services continuously looks for operational efficiencies that result in cost savings for fleet vehicles citywide. These cost savings help offset increases in future budget years.

Street Maintenance has a proactive street resurfacing program to preserve the streets with less expensive treatments before they need to be reconstructed with a far more expensive process; use best maintenance programs to keep the

storm drain system in good working order, and provide cost-saving patching and paving services to the City's water and wastewater utilities.

Alternative Transportation periodically updates transit services to increase efficiencies per the Short Range Transit Plan.

## Goal: Support community engagement and advocacy
### Strategy: Provide context about policy decisions to enhance understanding

Street Maintenance and Engineering communicate the process of resurfacing and how streets are selected for maintenance.

Alternative Transportation effectively engages the public during the development of transportation planning documents and bikeway development studies.

### Strategy: Engage adjacent residents, businesses, and public agencies on pending projects

Street Maintenance and Engineering communicate resurfacing and capital improvement project plans and schedules throughout the lifecycle of a project.

## Goal: Deliver exceptional City services
### Strategy: Optimize the use of technology and data to improve operations

Engineering is implementing Wi-Fi and connected vehicle technologies within the city to increase pedestrian safety, improve circulation and operations, and provide real-time data via online and on-road (digital signage) messaging.

Public Works Administration led the team in developing the Right of Way Tool and Dashboard. This GIS map allows operating departments to map the location of current and future projects providing details that improve coordination and communication between departments. The Right of Way tool was launched in the summer of 2020 and has the potential of adding additional departmental editing, integrating with Maximo work orders, and one-day allowing project listings from outside utilities.

## Goal: Invest in well-planned infrastructure and growth
### Strategy: Reinvest in aging infrastructure

Facilities Services takes a proactive approach to preventative maintenance in an effort 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 500 centerline miles of roadway and 36 miles of off-road multi-use trails.

Engineering works with Street Maintenance to design and manage the construction of roadway and multi-use trail resurfacing projects. Resurfacing of roadways and multi-use trails is a preventative maintenance technique to protect the City's investment, keeping roadways and trails in good condition.

Alternative Transportation, in coordination with Fleet Services and Purchasing Divisions, manages the replacement of transit vehicles per the Short Range Transit Plan.

### Strategy: Improve traffic circulation, capacity, operations, and enforcement

Engineering manages the City's Intelligent Transportation System (ITS), monitoring conditions in real-time to respond to traffic circulation concerns as they develop. 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 for all modes of travel. Current examples include Roseville Parkway Extension, Roseville Parkway widening near the mall, Pleasant Grove widening between Foothills and Woodcreek Oaks, All America City Roundabout, and the Vernon Street Roundabout.

## Key Performance Measures

### Roseville Transit

| Goal | Invest in well-planned infrastructure and growth | | | |
|---|---|---|---|---|
| Strategy | Improve traffic circulation, capacity, operations, and enforcement | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Passenger Trips | 269,766 | 290,000 | 125,000 | 200,000 |
| Passenger Trips per Vehicle Revenue Hour (VRH) | 5.5 | 5.0 | 2.4 | 3.2 |
| Farebox Recovery Ratio | 15.58% | 15.5% | 7% | 8% |
| 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 | Due to the COVID-19 pandemic, Roseville Transit saw steep declines in ridership and associated fare revenues during the last 4-months of FY2019-20 and the entirety of FY2020-21. Transit operational expenses increases resulting from bus cleaning, driver screening, and installation of driver barriers were offset by modest operational adjustments (35 percent reduction in commuter service and 50 percent reduction in Dial-a-ride service). Free fares on local and dial-a-ride were offered the last quarter of FY2019-20 and the first quarter of FY2020-21, further eroding fare revenue.<br><br>The Coronavirus Aid Relief and Economic Security (CARES) Act (2020) and the Coronavirus Response and Relief Supplemental Appropriations Act (2021) (CRRSAA) both provide supplemental transit revenue. These funds support transit as an essential service, maintain pre-pandemic service levels to allow for on-board social distancing, and retain bus operator jobs. For FY2020-21, Roseville Transit will receive CARES Act revenue of $1,847,759. For FY2021-22, Roseville Transit will receive combined revenue of $1,844,613 from the CARES Act and CRRSAA. Without these funds, Roseville Transit would likely have experienced additional service reductions.<br><br>The FY2021-22 estimates assume that ridership will slowly increase throughout the year as the crisis dissipates. With that said, the Department expects that it will take several years for ridership to return to pre-pandemic levels. |

## Facility Preventative Maintenance Work

| **Goal** | **Invest in well-planned infrastructure and growth** | | | |
|---|---|---|---|---|
| **Strategy** | **Reinvest in aging infrastructure** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Percent of preventive maintenance work orders completed in 30 days of assignment | 96% | 99% | 98% | 98% |
| 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 interrupter), and emergency lighting are working properly and ready for service when called on. | | | |
| Status | Preventive maintenance and health and safety work orders continue to be the baseline of operations. The Department's robust work order plan is an indicator of its success. | | | |

## Availability of City Vehicles

| Goal | Invest in well-planned infrastructure and growth | | | |
|---|---|---|---|---|
| **Strategy** | **Reinvest in aging infrastructure** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Percent of preventative maintenance work orders completed on schedule | 99% | 98% | 98% | 98% |
| Percent of vehicles in service daily | 92% | 93% | 93% | 93% |
| Purpose | Preventive maintenance is a proactive approach to protecting the City's investment in its assets. Preventive maintenance reduces downtime, unplanned high-cost repairs, and extends the life of vehicles and equipment. | | | |
| Status | Preventive and scheduled maintenance continues to be the baseline of operations. The Department's success is measured by the number of vehicles in service daily. | | | |

## Pavement Street Maintenance

| Goal | Invest in well-planned infrastructure and growth | | | |
|---|---|---|---|---|
| **Strategy** | **Reinvest in aging infrastructure** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Pavement Quality Index (PQI) rating for City streets (Arterial/ Residential) | 69/66 | 68/65 | 67/64 | 66/63 |
| 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 of the roads that need it, the City 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 the budget is tight. | | | |

### Traffic Engineering

| Goal | Invest in well-planned infrastructure and growth | | | |
|---|---|---|---|---|
| **Strategy** | **Reinvest in aging infrastructure; and improve traffic circulation, capacity, operations, and enforcement** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Percent of traffic studies completed within 3 months | 92% | 90% | 70% | 80% |
| Percent of signalized intersections at Level of Service C or better | 98% | 70% | 90% | 90% |
| Purpose | Timely completion of traffic studies ensures the Department is responding to current conditions and making improvements where necessary. Maintenance of service levels for traffic signals provides improved traffic circulation and a higher quality of life for the community. | | | |
| Status | Continued engineering, traffic circulation monitoring, and adjustments, and regular preventative and scheduled maintenance of transportation infrastructure continue to be the baseline of traffic engineering operations. The Department's success is measured by the high level of service at City intersections and responsiveness to traffic study requests. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 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 | 8,000 | 8,000 |
| Linear feet of crack fill on streets | 392,000 | 338,000 | 400,000 | 400,000 |
| Percent of "Free Mode" intersections re-timed | 31% | 33% | 33% | 33% |

## Budget Highlights

The Public Works Department's FY2021-22 budget totals $43.3 million and provides funding to support 117.5 position allocations, including 5.25 new positions. Despite the increase in staffing levels, the Public Works budget decreased by 22 percent over the prior fiscal year, from $55.7 million to $43.3 million. The majority of the decrease is associated with backing out one-time funding to purchase replacement vehicles planned for FY2021-22. The budget includes the resources necessary to support the following:

## Optimizing Transit Operations

This coming year, Public Works staff is re-examining the City's transit system, exploring new routes and services, and researching new ways to increase transit ridership. Two of the tools the Department plans to use to help with this process are updating the City's Short Range Transit Plan and testing a pilot project involving microtransit. 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 or contracted 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. More information will be made available through public meetings and outreach as the pilot project evolves.

## Safe Routes to School (SRTS) Staffing

As a part of the recent Andora Phase 1 Project Active Transportation Program (ATP) grant award, Roseville received $160,000 for the Safe Routes to School (SRTS) program. The grant award included funds for a new part-time temporary College Intern to help with the program outreach and training.

## Improved GIS Capabilities through Additional Staff Resources

Over the past decade, the miles of Roseville streets have increased by nearly 25 percent and the City population has grown by 30 percent. This has led to more assets to track in GIS, a greater need to share information with the public proactively instead of waiting for them to call, and more data analysis to improve efficiency. The budget includes authority and funding to increase the existing GIS Technician from ½ time to full time to meet these requirements.

## Staffing for Priority CIP Projects and Maintenance

Over the past decade, the number of City street miles has increased by nearly 25 percent, and the City population has grown by 30 percent. These increases, combined with aging infrastructure, have led to a significant increase in maintenance projects, traffic study requests, and the urgent need to construct many of our planned CIP's. An additional full-time Engineer is included in the Public Works FY2021-22 budget to meet these demands.

## Staffing to Return Vertical Construction to the Facility Services Division

Historically, vertical construction like buildings and parking garages were managed by Facility Services. Due to some Facility Services staff retirements, this function was transferred to the Engineering Division several years ago. However, because Engineering's expertise is primarily in transportation projects, and the increasing number of urgent transportation projects in the queue, this is no longer the best use of City resources. Returning vertical construction to Facility Services will benefit three divisions and help them to meet their work demands. Facility project workload alone has more than doubled over the past four years with 88 projects currently split between two project coordinators. The budget includes funding and position authority for a new Project Supervisor to address these requirements.

## Near Zero Emission Vehicle Regulation Fleet Analyst

The City adds 5-10 vehicles to the fleet on an annual basis. Maintenance positions were added to the budget to ensure the proper maintenance of the additional vehicles, but management staffing levels were not adjusted to oversee them. In addition, new regulations surrounding zero-emission vehicles will require considerable planning, analysis, and reporting that existing staff don't have the capacity to address. The budget includes the addition of a Management Analyst position to meet these challenges. This position will increase the number of management staff in the division to three to ensure an appropriate span of control and provide proper oversight of the new regulations.

### Office Assistant Support Staff to Address Increasing Street Maintenance Workload

Over the past decade, the number of Roseville streets miles has increased by nearly 25 percent, and the City population has grown by 30 percent. This growth has resulted in more street miles to maintain and more resident concerns to address. In addition, there has been a proportionate increase in the number of work orders to process, invoices to process, assets to track, and paperwork to manage. The existing Street Maintenance support staff resources are unable to keep up with the growing backlog. The budget includes converting a current temporary part-time Office Assistant to a regular full-time position in FY2021-22 to address these ever-increasing workload requirements.

### Required Transportation Management Plan Duties Added to Existing Position

The budget increases a current Community Relations Analyst position by .25 full-time equivalents to help with the state-mandated transportation management planning (TMP) efforts promoting transit, biking, walking, rideshare, and remote work to reduce congestion and greenhouse gas emissions. The cost associated with this increase in positions is offset by the elimination of a vacant temporary position.

### Increased Facility Services Workload Requires More Office Assistant Resources

As the City continues to grow and age, the number of facility-related work orders, contract services, and projects has increased. Facility Services have not only seen the project workload double over the past four years, but the number of square feet maintained has risen by 175,000 square feet or 15 percent. This growth has led to increased work orders, invoices, and contracts. The proposed conversion of a temporary part-time Office Assistant to a regular full-time position in FY2021-22 will address these administrative requirements.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Public Works Total | 110.250 | 111.250 | 112.250 | 117.500 | 5.250 | 4.7% |

### Expenditures/Expenses by Major Category

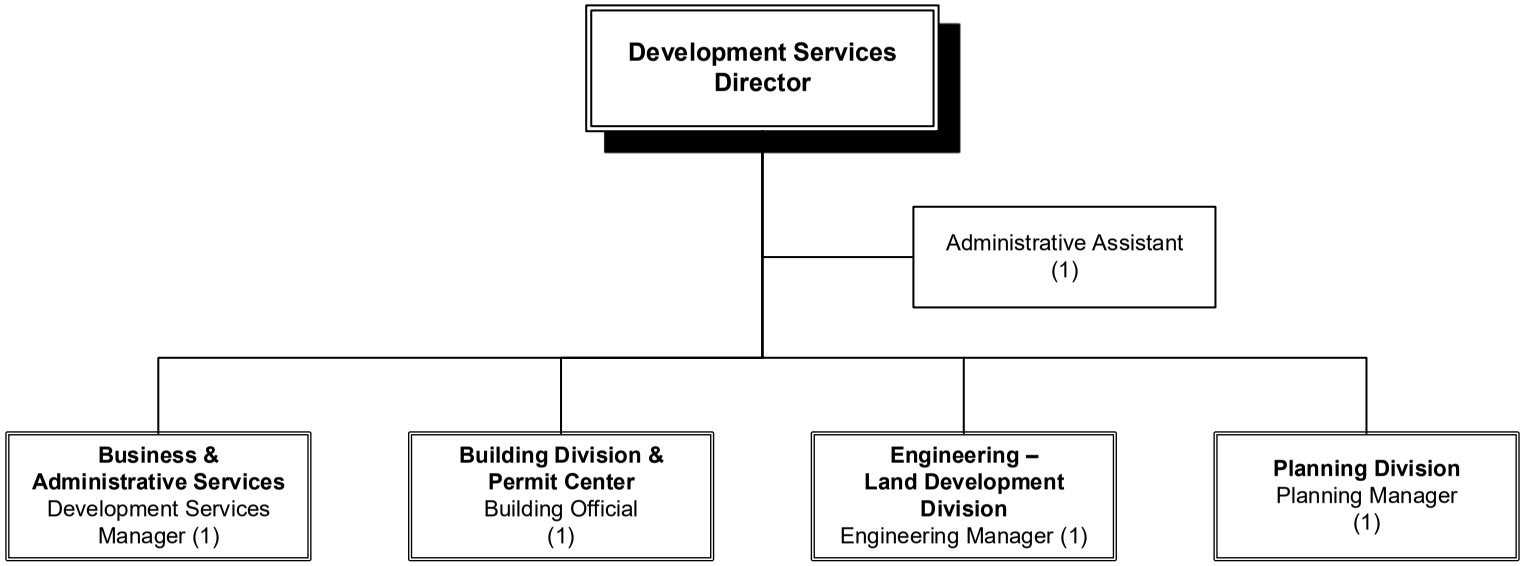
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 9,018,609 | 10,174,604 | 10,293,300 | 10,483,289 | 189,989 | 1.8 |
| Benefits | 4,840,249 | 5,617,687 | 5,499,273 | 6,070,721 | 571,448 | 10.4 |
| Materials, Supplies, and Services | 18,555,111 | 21,811,486 | 22,268,555 | 23,137,442 | 868,887 | 3.9 |
| Internal Reimbursements | (1,921,851) | (1,591,504) | (1,620,754) | (1,882,469) | (261,715) | 16.1 |
| Capital Outlay | 3,936,232 | 8,499,839 | 19,258,793 | 5,488,847 | (13,769,946) | (71.5) |
| Debt Service | 2,029 | - | - | - | - | - |
| **TOTAL** | **$ 34,430,378** | **$ 44,512,111** | **$ 55,699,167** | **$ 43,297,830** | **$ (12,401,337)** | **-22.3%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 7,207,102 | 8,016,401 | 8,034,419 | 8,438,406 | 403,987 | 5.0 |
| 1030 - Strategic Improvement | - | - | 200,000 | - | (200,000) | -100.0 |
| 2301 - State Gas Tax | - | 40,000 | 40,000 | 140,000 | 100,000 | 250.0 |
| 2305 - Highway Users Tax | 561,253 | 1,351,008 | 1,351,008 | 1,184,301 | (166,707) | -12.3 |
| 2321 - Traffic Safety | 212,246 | 200,000 | 200,000 | 200,000 | - | - |
| 3101 - Building | 45,275 | - | 18,613 | - | (18,613) | -100.0 |
| 3110 - General Capital Projects | 166,583 | 191,000 | 250,838 | 16,000 | (234,838) | -93.6 |
| 3151 - Traffic Mitigation | 105,463 | 542,500 | 544,871 | 507,500 | (37,371) | -6.9 |
| 3201 - Roadway | 4,618 | - | - | - | - | - |
| 3345 - SVSP Fee Program - Admin | 102 | - | - | - | - | - |
| 3380 - Bike Trail | 62,433 | 160,148 | 160,148 | 184,882 | 24,734 | 15.4 |
| 3390 - Traffic Coordination | - | 40,000 | 40,000 | 40,000 | - | 0.0 |
| 3395 - City County Mitigation | 22,806 | - | - | - | - | - |
| 4001 - Fleet Services | 7,100,893 | 9,063,749 | 9,086,893 | 9,341,035 | 254,142 | 2.8 |
| 4005 - Fleet Replacement | 3,385,774 | 7,223,875 | 17,974,161 | 4,425,066 | (13,549,095) | -75.4 |
| 4031 - Equipment Replacement | 22,304 | 300,000 | 300,000 | 219,578 | (80,422) | -26.8 |
| 4061 - Facility Services | 3,848,872 | 4,997,784 | 5,017,247 | 5,260,562 | 243,315 | 4.8 |
| 4065 - Facility Rehabilitation | 731,065 | 342,416 | 351,556 | 132,511 | (219,045) | -62.3 |
| 6001 - Electric | 2,324,813 | 2,566,115 | 2,547,365 | 2,446,723 | (100,642) | -4.0 |
| 6301 - Waste Services Operations | 1,211,256 | 1,332,293 | 1,338,475 | 1,680,521 | 342,046 | 25.6 |
| 6511 - Transit | 5,689,662 | 6,273,169 | 6,171,759 | 6,783,133 | 611,374 | 9.9 |
| 6520 - Transportation | 1,268,315 | 1,352,672 | 1,593,023 | 1,769,553 | 176,530 | 11.1 |
| 6540 - Consolidated Transit Services Agency | 459,544 | 518,981 | 478,791 | 528,059 | 49,268 | 10.3 |
| **TOTAL** | **$ 34,430,378** | **$ 44,512,111** | **$ 55,699,167** | **$ 43,297,830** | **$ (12,401,337)** | **-22.3%** |

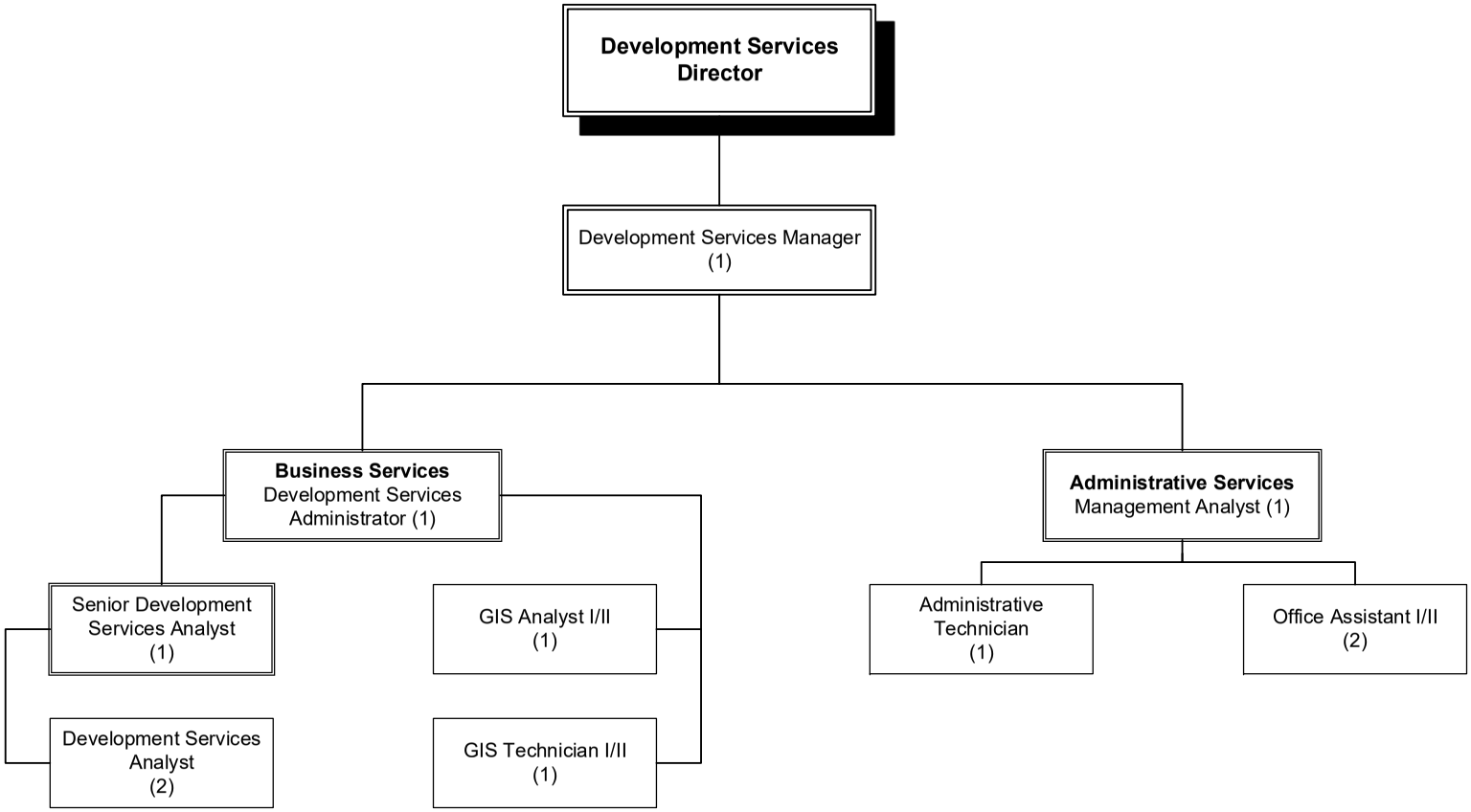
## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Public Works Admin | (124,559) | (140,498) | (143,042) | (70,921) | 72,121 | (50.4) |
| Public Works Engineering | 4,544,815 | 5,565,692 | 5,587,705 | 5,461,756 | (125,949) | (2.3) |
| Street Maintenance | 6,726,409 | 7,824,837 | 7,816,189 | 8,270,380 | 454,191 | 5.8 |
| Alternative Transportation | 7,479,954 | 8,304,970 | 8,600,721 | 9,265,628 | 664,907 | 7.7 |
| Facility Maintenance | 5,317,093 | 6,598,624 | 6,705,678 | 6,604,887 | (100,791) | (1.5) |
| Fleet | 10,486,666 | 16,358,486 | 27,131,916 | 13,766,100 | (13,365,816) | (49.3) |
| **TOTAL** | **$ 34,430,378** | **$ 44,512,111** | **$ 55,699,167** | **$ 43,297,830** | **$ (12,401,337)** | **-22.3%** |



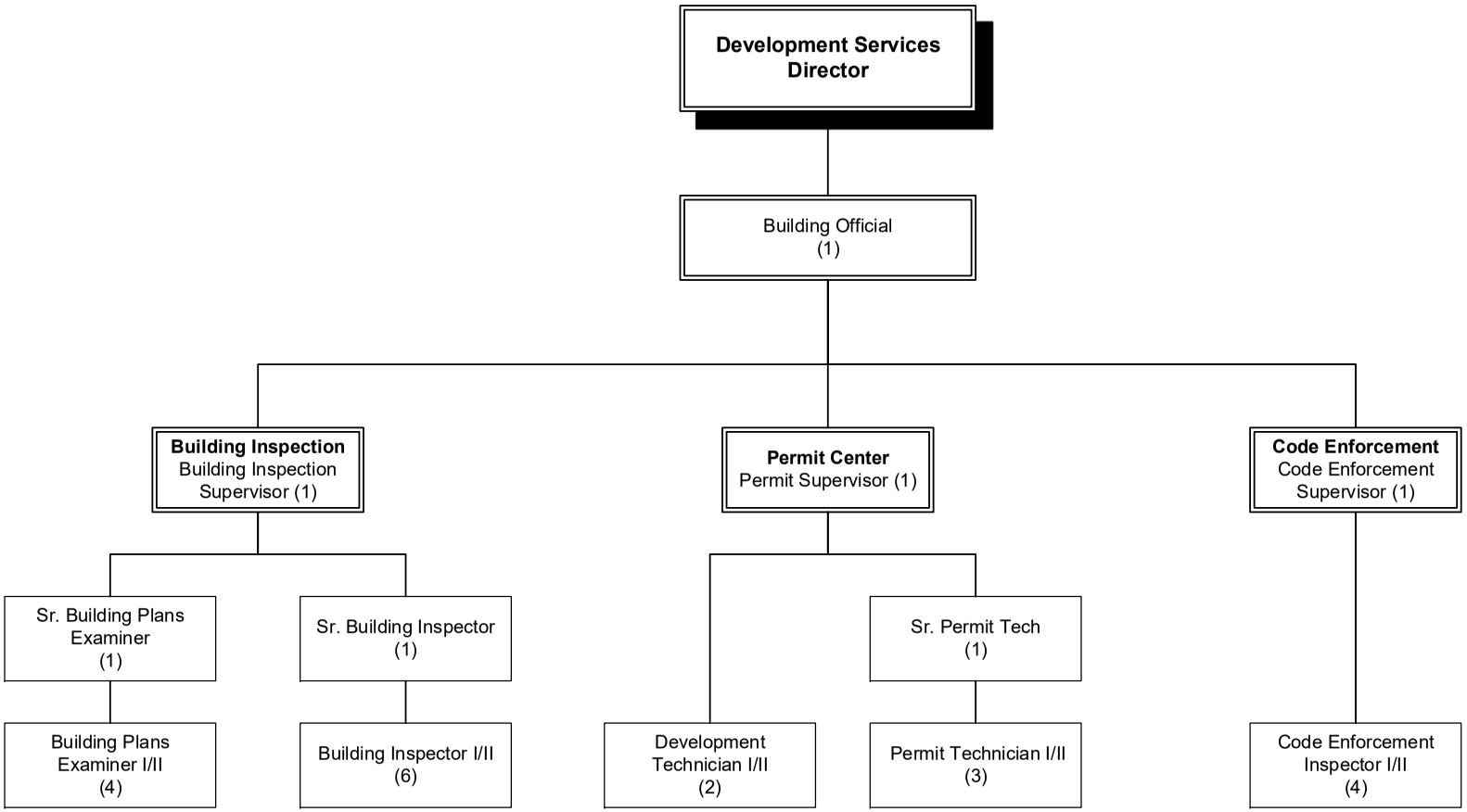



## Development Services Department (71 FTE)



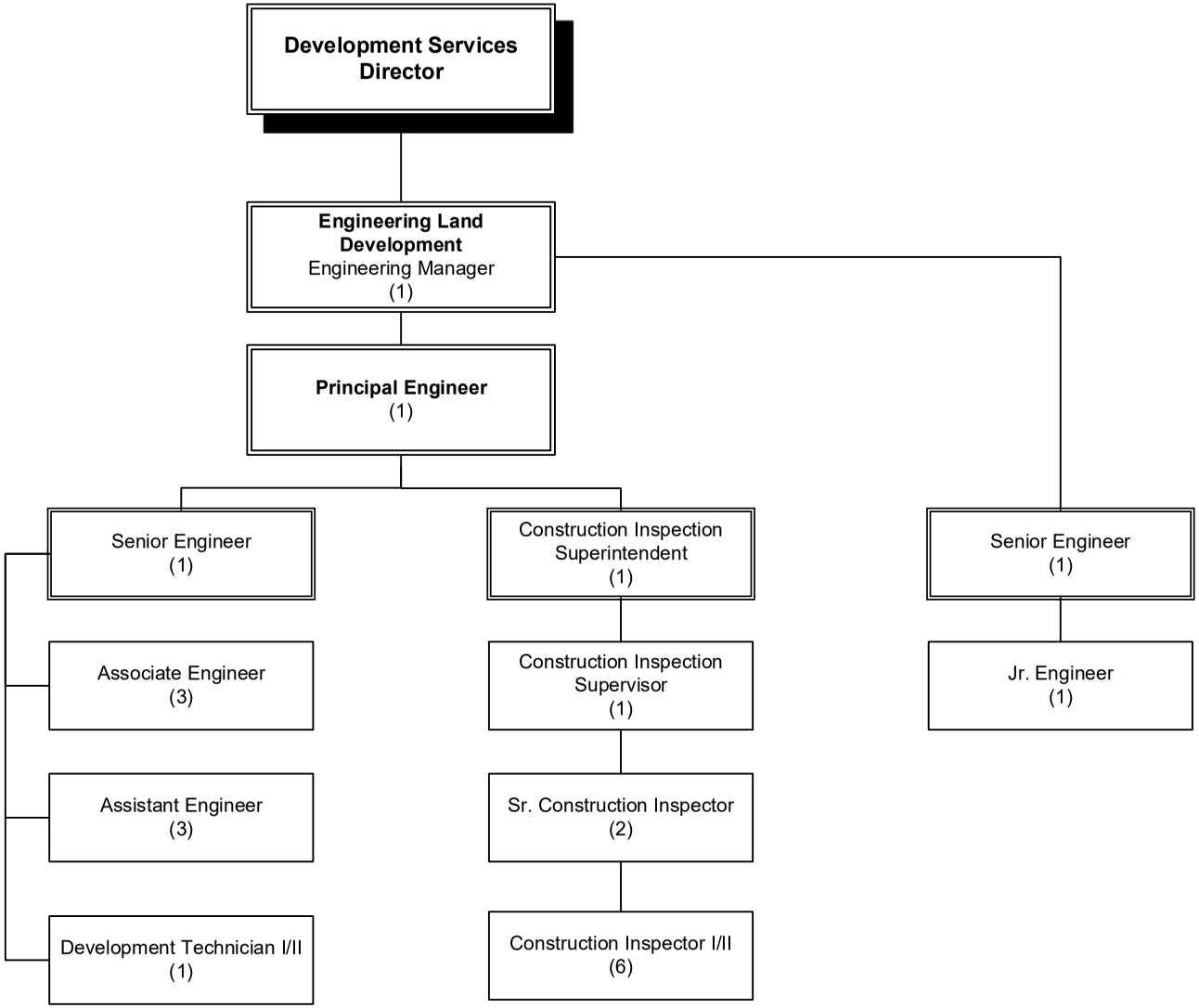



## Development Services Department – Business & Administrative Services



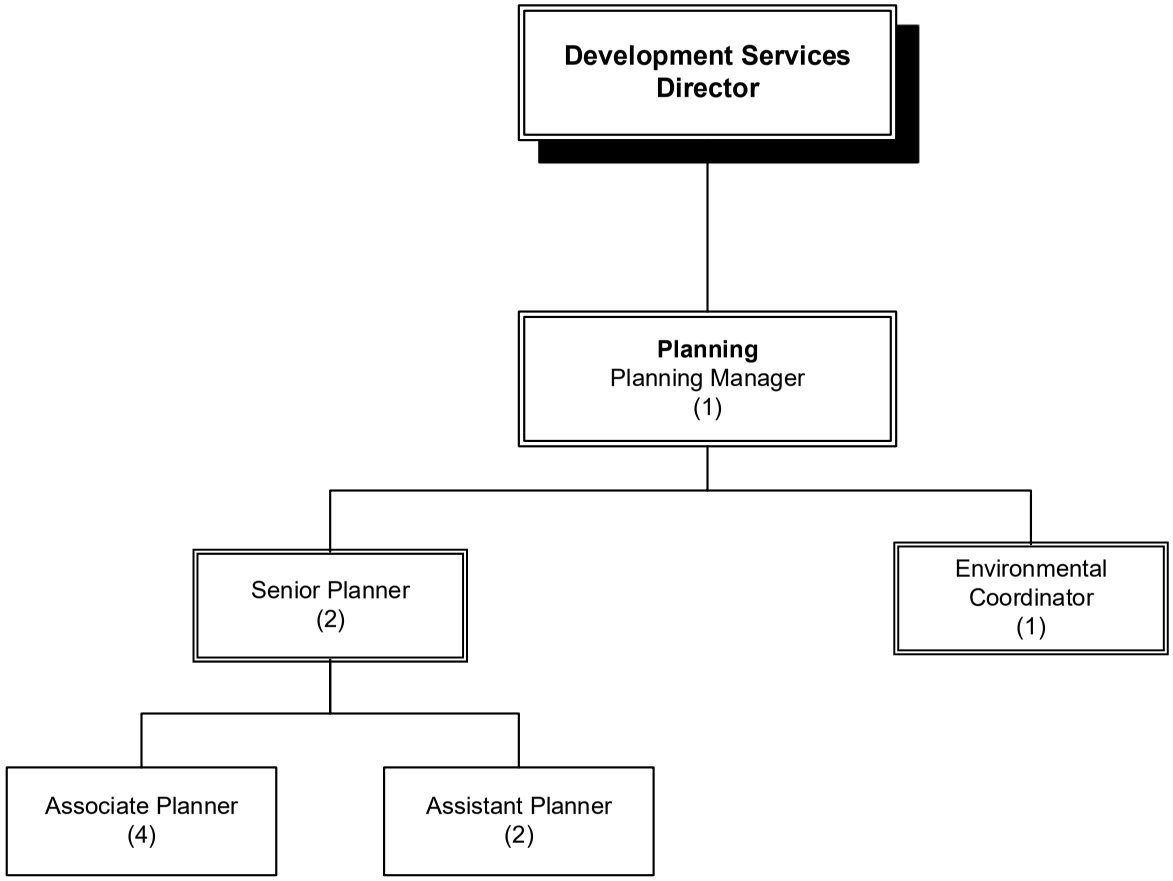



## Development Services Department – Building Division






## Development Services Department – Engineering Division






## Development Services Department – Planning Division

# Development Services Department

## Overview of Services

The Development Services Department (DSD) evaluates and maintains development impact fee programs, provides long-range planning, reviews entitlements, and building permit applications, provides plan and map review, issues permits for buildings and infrastructure improvements, provides inspection services, and recommends acceptance of final maps and civil improvements to the City Council for all private land development projects. The Department also ensures public safety 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 accomplished by ensuring that design, construction, materials, use and occupancy, and location conform to the required building code provision and the City's health and safety standards.

### Engineering - Land Development

This division ensures that the development of public and private infrastructure meets required City engineering standards, codes and policies through plan review and construction inspection, including compliance with the construction and post-construction site runoff elements of the City's Municipal Separate Storm Water System (MS4) permit. This division also provides City oversight of engineering-related items associated with long-range planning and development projects, traffic analysis, fee program development and administration, and supports engineering-related process improvements and fee analyses.

### Business and Administrative Services

This division provides organizational, technological, and business process support, and budget and administrative and office support to all divisions of the Development Services Department. It manages and supports the citywide permitting system (Accela Automation) and related development records and data, citywide base map and parcel data maintenance, and addressing and street naming. This division is also responsible for creating and maintaining GIS data and mapping products and distributing information regarding citywide development activities.

### Planning

The Planning Division provides professional guidance and technical assistance related to Planning law, 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. The Planning Division implements and monitors City growth and development policies, and accepts, processes, analyzes, and recommends action to the City's hearing bodies on development applications. It also acts on items such as Administrative Permits, Sign Permits, home-based businesses, and code enforcement complaints involving the Zoning Ordinance. This division provides environmental review and permitting for City projects and program, coordination and processing of capital improvement projects (CIPs) and citywide specific plans.

## Accomplishments

- Filled open vacancies while also maintaining customer service levels and expectations
- Successfully implemented the 2019 California Code of Regulations
- Successfully renewed the Building Division's IAS Accreditation
- Successfully implemented a paperless inspection process
- Completed the General Plan Update.
- Implemented a more clear and user-friendly code enforcement complaint website to ensure timely response by appropriate departments for various types of complaints.
- Completed an update of the City's Capital Improvement Program (CIP) and Traffic Mitigation Fee (TMF) to include the additional dwelling units approved with the Amoruso Ranch Specific Plan

## Council Strategic Plan

### Goal: Remain fiscally responsible in a changing world
### Strategy: Seek partnerships and grant opportunities

The Planning Division has secured a $310,000 grant from the California Department of Housing and Community Development (HCD) to assist with corridor planning efforts. Additional grant application opportunities available during FY2021-22 include: non-competitive funding from HCD for $500,000; non-competitive Local Early Action Planning grants in the amount of $76,000; and an additional amount of $200,000 of Regional Early Action Planning grants disbursed through the Sacramento Area Council of Governments (SACOG). These housing planning grants will be used for a combination of projects, including corridor planning, update to the City's Housing Element, and Housing Element program implementation.

### Goal: Enhance economic vitality
### Strategy: Develop and implement a plan to improve city gateways, including signage

The Planning Division has identified several aging connected commercial corridors. The City's downtown, two other existing adopted corridor plans (the Downtown and Riverside Gateway plans), and vital transportation hubs. Though connected, each area has unique challenges and opportunities. The corridors are Atlantic Street, Douglas and Harding Boulevards, and Douglas and Sunrise Boulevards. During FY2020-21 and FY2021-22, the Planning Division will prepare separate but related specific plans for each of these areas. The purpose is to streamline and incentivize redevelopment and increase opportunities for high-density residential development to pursue the City's Regional Housing Needs Allocation (RHNA) target. This effort is projected to provide capacity for an additional 400 residential units and incentivize commercial reinvestment and redevelopment.

Staff is also partnering with Caltrans and Placer County Transportation Planning Agency (PCTPA) to provide enhanced landscaping and hardscape at several key interchanges and off-ramps on Highway 65 and Interstate 80.

### Strategy: Monitor and engage on regional developments affecting Roseville

The City's Environmental Coordinator facilitates the City's review and response to development projects in adjacent jurisdictions to ensure impacts to the City are adequately disclosed and mitigated. Staff attends and participates in various SACOG committees and its Board of Directors meetings to monitor issues of regional interest and provide support to councilmembers serving as representatives on respective boards. Staff also serves as liaison to the Placer County Air Pollution Control District and the Waste Management Authority.

## Goal: Deliver exceptional City services
### Strategy: Optimize the use of technology and data to improve operations

The Engineering Division is implementing electronic hand-held devices and applications to help manage inspections in the field, providing clearer and more timely communication between Development Services inspection staff, customers, and other stakeholders. The Building division will outfit its inspection staff with similar equipment this year in conjunction with its paperless inspection process. This deployment is part of the Department's ongoing process improvement efforts aimed at greater efficiencies to save cost and better serve customers.

### Strategy: Examine opportunities for regional collaboration and shared services

Engineering is working in conjunction with PCTPA, Placer County, Sutter County, and the City's Public Works Department on the feasibility of a project that would widen Baseline Road to four lanes from Foothills Boulevard to Highway 99. The involved agencies jointly funded preliminary engineering costs and are coordinating with the various landowners/developers adjacent to this corridor. Preliminary engineering was completed in August 2020, and in October 2020, the PCTPA Board authorized the Executive Director to sign the Final Project Study Report (PSR) and pursue funding for the environmental, design, right-of-way, and construction phases. In February 2021, Sutter County, with the help of the local agency partners, submitted an $8.3 million funding request for the Project Approval & Environmental Documentation (PA&ED) phase, the right of way (ROW) acquisition phase, and development of full Plans, Specifications & Estimates (PS&E) phase. As these items progress, the project team is continuing local agency collaboration and coordinating meetings with elected officials to determine the ultimate viability of an inter-agency project. If deemed viable, the agencies will jointly enter into an agreement to cost-share and construct the project improvements. The preliminary cost estimate is approximately $125 million. The earliest the project could be under construction is spring/summer of 2022.

## Goal: Invest in well-planned infrastructure and growth
### Strategy: Plan for targeted in infill developments

The corridor planning project will include the identification of underdeveloped properties which are suitable for redevelopment and reinvestment.

### Strategy: Revitalize designated neighborhoods

The corridor planning project will focus on three key corridors: Douglas Boulevard/Harding Boulevard, Atlantic Street, and Douglas Boulevard/Sunrise Boulevard. The project will include a focus on the commercial properties along the roadway frontages, but will also evaluate a component of the surrounding residential areas to ensure compatibility among land uses and the creation of a cohesive and connected environment.

### Strategy: Expand opportunities for affordable housing

The City's Housing Element update will include the identification of strategies to facilitate and accommodate additional affordable housing, including in the City's infill areas.

### Strategy: Leverage opportunities for City beautification

The corridor planning project will include an evaluation of streetscapes and opportunities for reinvestment and revitalization to improve the visual character and quality of the corridors.

### Strategy: Secure additional funding for corridor improvements

The Planning Division has secured a $310,000 grant from HCD to assist with Corridor Planning efforts.

## Key Performance Measures

### Building Plan Review & Inspection

| Goal | Deliver exceptional city services<br>Enhance economic vitality<br>Invest in well-planned infrastructure and growth | | | |
|---|---|---|---|---|
| Strategy | Optimize the use of technology and data to improve operations.<br>Align staff resources for efficiency and effectiveness.<br>Provide an environment conducive to job growth in key industry sectors (manufacturing & healthcare). | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Overall permit process (average number of business days in City possession versus the total number of business days to process) | 55% | 50% | 46% | 50% |
| On-time inspection performance (completion of daily scheduled inspections) | 97% | 95% | 99% | 97% |
| Permits issued within five business days | 55% | 50% | 50% | 50% |
| “Over-the-Counter” (OTC) permits issued same day | 33% | 35% | 25% | 50% |
| Overall plan review performance (meeting published turnaround times) | 72% | 80% | 77% | 90% |
| Purpose | Prompt turnaround times on plan review and response to inspection requests furthers economic development objectives by facilitating investment in the community. Plan review and inspections ensure safe and sound structures for human occupancy. | | | |
| Status | The Department experienced a significant increase in plan submittal over the past year during the current development boom, while plan review staff resources remained static. This increase has resulted in a slight reduction in the percentage of plans reviewed within 21 days, and returned within 14 days from 80 percent to 77 percent in FY2020-21. The percentage of inspections performed within 24 hours has also remained consistent with a five-year average of 97 percent. Operational changes stemming from the COVID-19 stay-at-home orders, such as paperless processes, video conferences with customers, and vehicle take home, increased inspection efficiency by up to 30 percent. Most, if not all, of these changes, will be made permanent. | | | |

## Code Enforcement Activity

| Goal | Maintain a safe and healthy community<br>Enhance economic vitality<br>Invest in well-planned infrastructure and growth | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Initial response to code complaint within two business days | 98% | 95% | 96% | 95% |
| Initial inspection within five business days | 84% | 80% | 78% | 80% |
| Code Enforcement cases resolved within 30 / 60 / 90 days | 59% / 74% /78% | 60% /70% / 75% | 59% / 72% / 76% | 60% / 70% / 75% |
| 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 | The Division's focus was diverted to COVID-related complaints in FY2020-21, resulting in longer than average resolution of other complaints and fewer proactive sign enforcement cases. 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 more proactive posture. | | | |

## Engineering Plan Review, Inspection, and Transportation Planning

| | | | | |
|---|---|---|---|---|
| **Goal** | **Deliver exceptional city services**<br>**Enhance economic vitality**<br>**Invest in well-planned infrastructure and growth** | | | |
| **Strategy** | **Optimize the use of technology and data to improve operations. Improve traffic circulation, capacity, operations, and enforcement. Examine opportunities for regional collaboration and shared services. Leverage external partnerships.** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Overall permit process (average number of business days in City possession versus total number of business days to process) | 65% | 50% | 56% | 50% |
| Over-the-Counter (OTC) permits issued same day | 92% | 90% | 90% | 90% |
| Overall plan review performance (meeting published turnaround times | 67% | 80% | 68% | 85% |
| Purpose | Thorough plan review and inspection of public improvements helps prevent significant future maintenance costs to taxpayers and utility ratepayers by ensuring infrastructure is installed to City specifications. These services are also important to ensure the safety of the motoring public through proper roadway funding, design, and construction. The division coordinates over $1 billion in local and regional fee programs that help facilitate local development and ensure long-term infrastructure, health and safety issues are addressed. | | | |
| Status | The year-over-year percentage of plans/maps reviewed within four weeks remained consistent from last year at 68 percent but was below the Department's target of 80 percent as a result of heavy sustained workload with no additional staff resources. Plan review volume is expected to be the same or higher in FY2021-22. The Department will study and implement new efficiency measures as necessary in FY2021-22 to improve performance in this goal area. | | | |

## Current- and Long-Range Planning Activities

| | | | | |
|---|---|---|---|---|
| **Goal** | **Enhance economic vitality**<br>**Support community engagement and advocacy**<br>**Invest in well-planned infrastructure and growth** | | | |
| **Strategy** | **Develop and implement a plan to improve City gateways, including signage. Plan for targeted and infill developments. Revitalize designated neighborhoods. Provide an environment conducive to job growth in key industry sectors (manufacturing & healthcare). Monitor and engage on regional developments affecting Roseville. Secure additional funding for corridor improvements.** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Overall permit process (average number of business days in City possession versus total number of business days to process) | 72% | 60% | 76 | 60% |
| Overall plan review performance (meeting published turnaround times) | 45% | 50% | 52% | 60% |
| Purpose | Well-planned development is necessary to ensure attractive, orderly growth and long-term financial viability. The number of planning applications is a leading indicator of the City's growth. Participation in regional planning and policy efforts serves to ensure the Roseville community's interests are represented. | | | |
| Status | Development applications processed by the Department continue to exceed estimates, signaling sustained growth within the City. Department staff attends an increasing number of state/regional and county coordination meetings to advocate for the City on behalf of the Roseville community. Staff launched the corridor planning project in FY2020-21 with the goal of completing this work by the end of the FY2021-22 budget year. | | | |

## Citywide Permitting, GIS Basemap, Addressing, and Street Naming Support

| | | | | |
|---|---|---|---|---|
| **Goal** | **Maintain a safe and healthy community**<br>**Deliver exceptional city services**<br>**Remain fiscally responsible in a changing world** | | | |
| **Strategy** | **Optimize the use of technology and data to improve operations**<br>**Identify operational efficiencies** | | | |
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Percent of address change requests processed within 7 days | 91% | 90% | 90% | 90% |
| Percent of requests for service completed by established due date | 94% | 90% | 80% | 90% |
| Purpose | The Development Services Department maintains the citywide base map 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 has historically relied on part-time, temporary employees and contract services to maintain performance standards and meet customers' needs. Challenges stemming from recruiting technology professionals into part-time positions have resulted in chronic staffing shortages. In response, the Division is requesting to add one new full-time Analyst in FY2021-22. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Permits and entitlements processed | 7,421 | 5,500 | 6,420 | 5,500 |
| Single Family Dwelling (SFD) permits issued | 976 | 900 | 1,669 | 900 |
| Commercial building valuation | $132,506,292 | $100,000,000 | $50,000,000 | $50,000,000 |
| Building inspections conducted | 30,160 | 25,000 | 35,950 | 25,000 |
| Phone calls fielded | 16,358 | 16,000 | 16,382 | 16,000 |
| Code Enforcement:<br>• Inspections conducted<br>• Complaints responded to<br>• Cases closed | <br>2,720<br>1,071<br>1,193 | <br>2,500<br>1,000<br>900 | <br>2,600<br>1,000<br>1,100 | <br>2,700<br>1,100<br>1,200 |
| Overall stakeholder satisfaction with DS performance | 88% | 90% | 85% | 90% |

## Budget Highlights

The Development Services FY2021-22 budget totals $17.3 million and provides funding to support 71 position allocations, including two new positions. The Development Service budget increased by 18.6 percent over the prior fiscal year, from $14.6 million to $17.3 million. The majority of the increase is associated with increases in the City-County Mitigation Fund for anticipated development reimbursements. The budget includes the following highlights.

### Development Analyst

The Development Services Department budget includes the addition of one full-time Development Services Analyst. This position will support the ongoing development and implementation of Accela and other development-related technology platforms. The cost of this position is offset by the elimination of two current 1,500-hour temporary positions.

### Code Enforcement

The budget includes funding to add one full-time and one 1,500-hour temporary Code Enforcement Inspector I/II position. These Code Enforcement positions will directly report to the Development Services Department but will be embedded with the Police Department to assist with blight and nuisance issues stemming from unsheltered residents.

## Budget Summary

### Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Development Services Total | 69.000 | 69.000 | 69.000 | 71.000 | 2.000 | 2.9% |

# Department Operating Budgets

## Expenditures/Expenses by Major Category

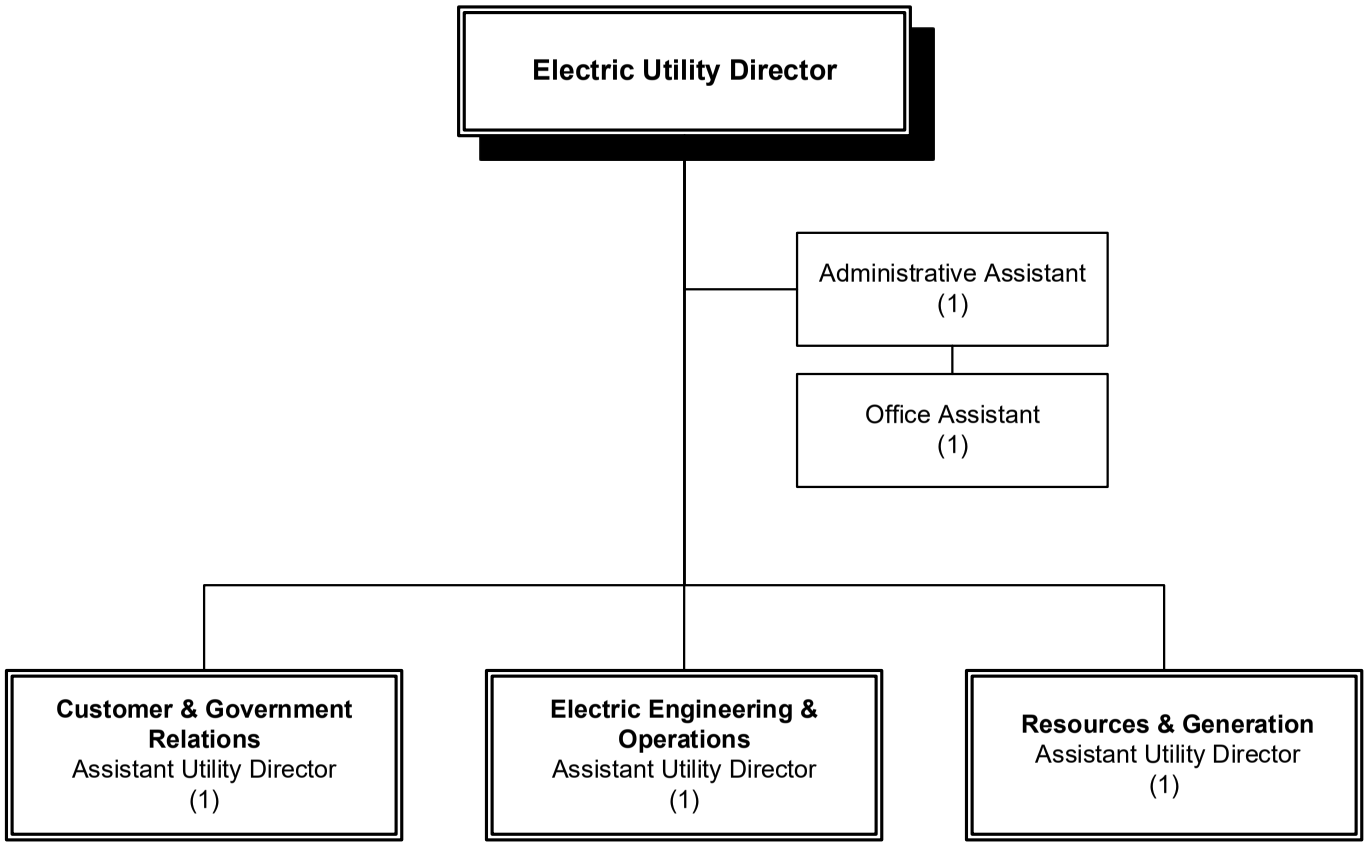
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 6,213,115 | 6,648,021 | 6,726,931 | 6,809,494 | 82,563 | 1.2 |
| Benefits | 3,273,405 | 3,785,495 | 3,578,703 | 4,135,138 | 556,435 | 15.5 |
| Materials, Supplies, and Services | 2,391,555 | 2,925,782 | 3,008,460 | 2,969,522 | (38,938) | (1.3) |
| Internal Reimbursements | (3,282,205) | (2,712,851) | (2,737,851) | (3,140,037) | (402,186) | 14.7 |
| Capital Outlay | 6,422,393 | 2,500,000 | 4,031,368 | 6,550,000 | 2,518,632 | 62.5 |
| Debt Service | 11,398 | - | - | - | - | - |
| **TOTAL** | **$ 15,029,661** | **$ 13,146,447** | **$ 14,607,611** | **$ 17,324,117** | **$ 2,716,506** | **18.6%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 8,245,917 | 10,125,447 | 10,001,714 | 10,293,117 | 291,403 | 2.9 |
| 2401 - Technology Replacement | 357,720 | 421,000 | 474,529 | 481,000 | 6,471 | 1.4 |
| 3151 - Traffic Mitigation | 5,625,847 | 1,500,000 | 1,500,000 | 1,550,000 | 50,000 | 3.3 |
| 3345 - SVSP Fee Program - Admin | 12,627 | 100,000 | 100,000 | - | (100,000) | (100.0) |
| 3385 - Pleasant Grove Drainage Basin | 787,550 | - | - | - | - | - |
| 3395 - City County Mitigation | - | 1,000,000 | 2,531,368 | 5,000,000 | 2,468,632 | 97.5 |
| **TOTAL** | **$ 15,029,661** | **$ 13,146,447** | **$ 14,607,611** | **$ 17,324,117** | **$ 2,716,506** | **18.6%** |

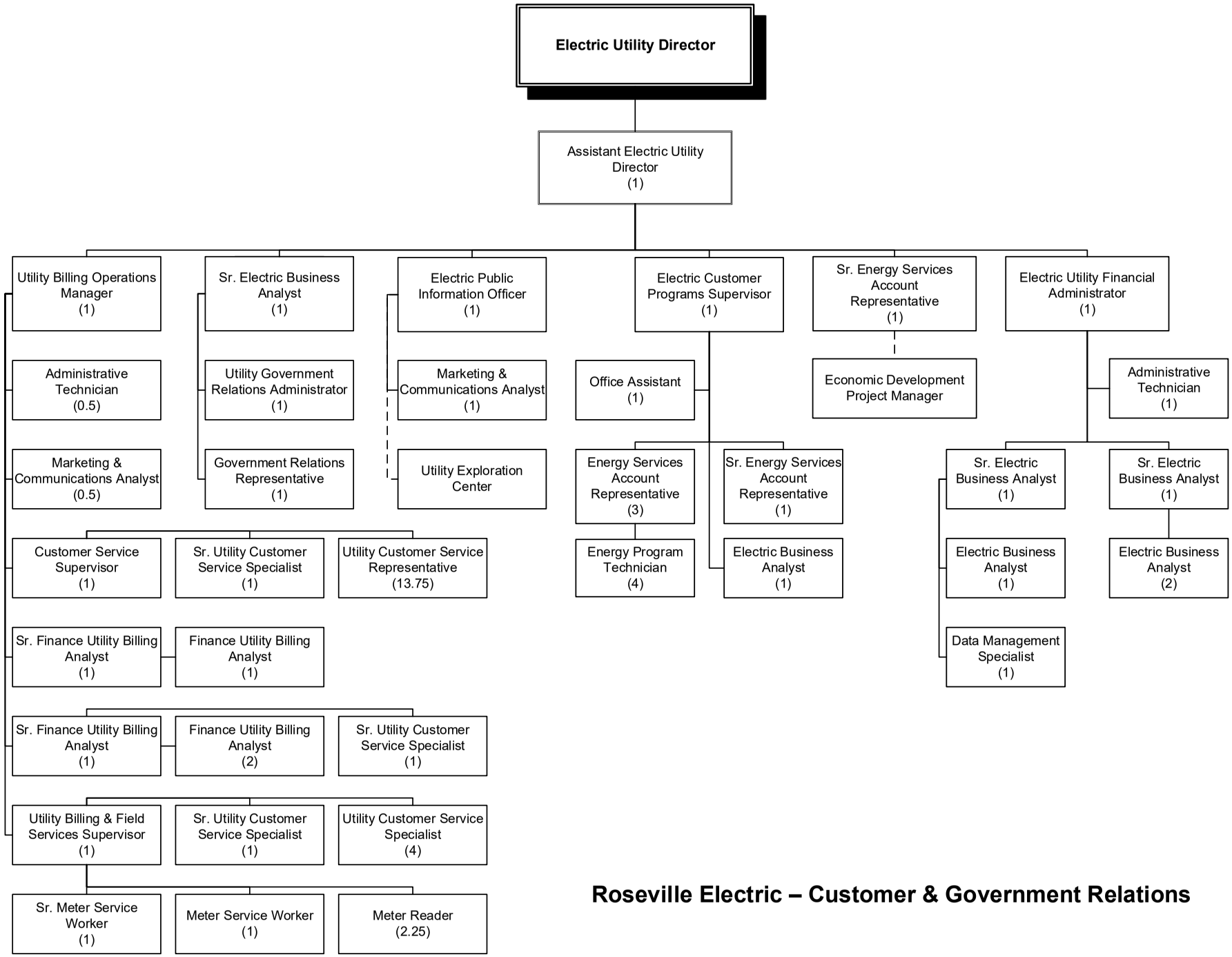
## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Development Services Admin | 874,295 | 1,028,762 | 1,075,786 | 1,008,759 | (67,026) | (6.2) |
| Business Services | 1,258,319 | 1,583,518 | 1,572,901 | 1,620,628 | 47,728 | 3.0 |
| Building Inspection | 3,207,241 | 3,616,320 | 3,580,627 | 3,853,785 | 273,158 | 7.6 |
| Contracted Building Plan Review | 614,066 | 500,000 | 500,000 | 500,000 | - | - |
| Code Enforcement | 609,877 | 645,818 | 667,176 | 939,837 | 272,661 | 40.9 |
| Planning | 964,359 | 1,331,464 | 1,300,714 | 1,238,930 | (61,784) | (4.7) |
| Development Services Engineering | 1,088,107 | 1,940,564 | 1,879,041 | 1,612,178 | (266,863) | (14.2) |
| Traffic Mitigation Setaside Westbrook | 207,208 | - | - | 200,000 | 200,000 | - |
| Traffic Mitigation Setaside Creek View | - | - | - | 350,000 | 350,000 | - |
| Developer Reimbursement | 6,206,189 | 2,500,000 | 4,031,368 | 6,000,000 | 1,968,632 | 48.8 |
| **TOTAL** | **$ 15,029,661** | **$ 13,146,447** | **$ 14,607,611** | **$ 17,324,117** | **$ 2,716,506** | **18.6%** |

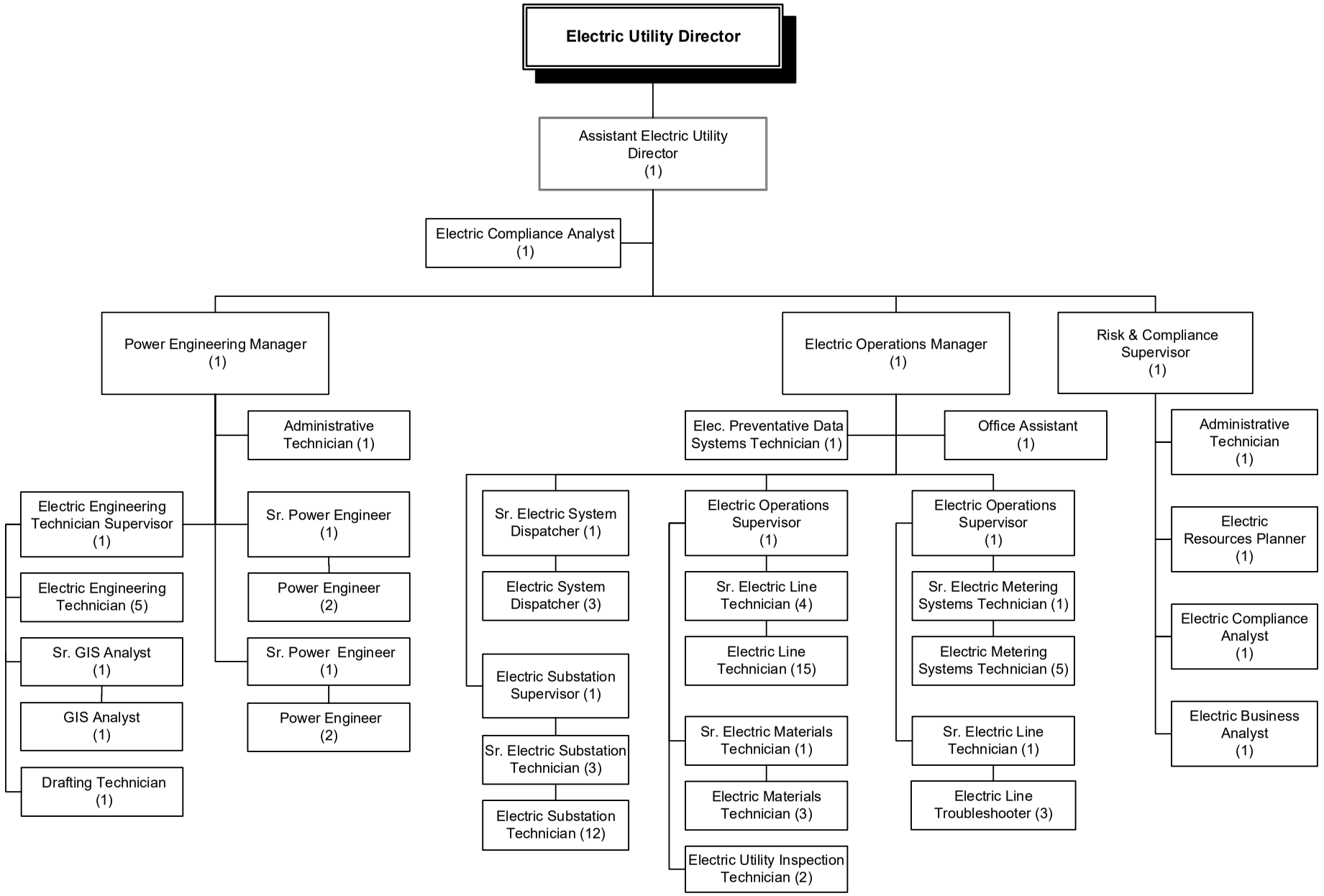




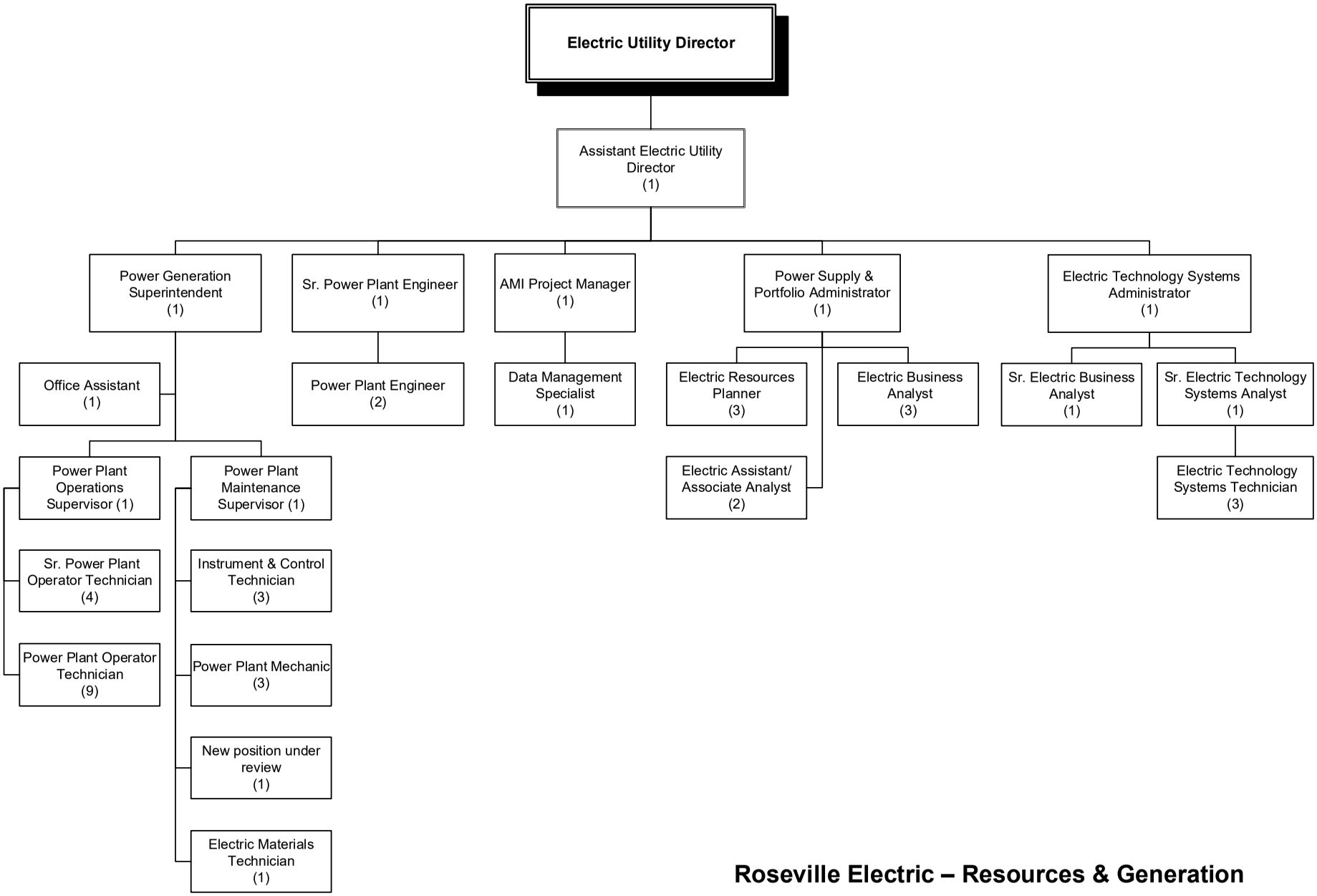

## Roseville Electric Utility (193.75 FTE)




**Roseville Electric – Customer & Government Relations**




**Roseville Electric – Electric Engineering & Operations**




**Roseville Electric – Resources & Generation**

# 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. Our employees are regularly recognized by state and national organizations for our high service levels, customer satisfaction, and innovative programs. The utility provides electric service to the approximate 43-square mile service territory with dedicated employees who provide a variety of services. There are three major strategic operating business units:

### Resources & Generation:

- Provide power portfolio management services.
- Operate and maintain the utility's two natural gas power plants.
- Maintain and enhance the proprietary control systems for the power plants and the electric distribution system.
- Provide direction in the configuration, design and deployment of upgraded meter systems.

### Electric Engineering & Operations:

- Construct, operate, and maintain the electric distribution system and streetlights.
- Plan, design, and assist with the construction and rehabilitation of the electric distribution system and streetlights.
- Ensure the utility complies with risk management policies and federal, state, regional, and local regulatory requirements.

### Customer & Government Relations:

- Responsible for the utility's customer service function, including providing energy efficiency and education programs for residential and business customers.
- Monitor and engage in legislative and regulatory matters impacting the electric utility, providing advocacy and collaboration with coalition partners.
- Oversee the marketing and communication activities for the electric utility, including outage communication and community engagement.
- Develop and maintain business relationships with the utility's key accounts and support economic development and business retention.
- Responsible for billing and collecting utility services for electric, water, wastewater, and refuse service. Services include processing of new services, transfers, payments, delinquency disconnects, and meter reading.
- Responsible for budgeting, financial planning, load forecasting, pricing, and customer data management.

## Accomplishments

- New Outage Communication System - Implemented new web-based Outage Communication System for electric utility customers and staff to report, monitor and view outage status maps online.

- Customer Bill Credit - Launched the Electric Residential Relief Program to help customers struggling financially because of COVID-19. This short-term assistance program provided a one-time credit for multi-family and single-family residences.
- Sierra Vista Electrical Substation - Completed construction of Sierra Vista electrical substation. A new substation was needed to keep up with development in Sierra Vista and Creekview specific plan areas. This facility is the first new substation built in Roseville in over ten years.
- Energy Imbalance Market – Entered the California Independent System Operator's Energy Imbalance Market (EIM). Being an EIM participant allows the utility to reduce power costs and to access additional renewable resources.
- Build-out of the Legacy Building – Began efforts to build-out and move into the 116 S. Grant Street building, while also welcoming its first tenant, the U.S. Post Office.
- Financial Credit Rating Upgrade - Fitch Ratings recognized Roseville Electric Utility's operational excellence and strong financial position with a credit rating outlook upgrade from stable to positive. Both Standard & Poor's and Fitch rate Roseville Electric Utility at AA. AA is squarely in the high-grade debt/quality of the bond range.
- Debt Service Reduction - Refunded $35 million of fixed-rate debt, resulting in a net $0.3 million in annual average interest savings or $4.6 million through 2034.

## Council Strategic Plan

### Council Goal: Remain fiscally responsible in a changing world
### Strategy: Balance utility operating costs to maintain competitive rates

The 2021 Electric Rate Case - Will consider rate adjustments for all electric customers and be conducted through a series of public meetings to ensure customer engagement and feedback. This will include the preparation and delivery of a formal electric rate case recommending any rate adjustment(s), ensuring sufficient revenues to meet all financial obligations and compliance with the City Council adopted financial policies.

The 2023 Integrated Resource Plan (IRP) - Roseville Electric Utility will commence development of the 2023 IRP, which is an assessment of the 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.

Generation Upgrades - The utility will be upgrading its generation facilities (Roseville Energy Park and Roseville Power Plant II) to complete necessary rehabilitation and modernization efforts to improve site reliability and extend the asset life.

Meter Upgrade Project - Along with Environmental Utilities, Roseville Electric Utility is currently in the midst of a multi-year project to upgrade all the meters in the City. This upgrade will allow the utility to access more granular information about customers' usage and enable us to offer new products and services such as time-of-day rates and new customer programs. The project plans to install test meters in August 2021, complete system testing by December 2021, followed by full deployment of meter installations citywide.

### Council Goal: Maintain a safe and healthy community

Electric Vehicle Program and Campaign – Continued expansion of the utility's electric vehicle program and campaign 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. Additional electric vehicles help reduce local emissions and improve air quality.

Building Electrification - California's 2045 carbon neutrality goal requires Roseville Electric Utility to be forward-thinking and prepare for a carbon-free economy. 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.

Roseville Energy Park Site Security & Aesthetics – Securing our infrastructure has become a key priority to ensure safe and reliable energy for our customers, while also making sure that security measures improve and don't negatively impact the appearance or feel of the landscape.

### Council Goal: Deliver Exceptional City Services

Safety Program – Roseville Electric Utility is committed to a Department Safety Plan that serves as the foundation for a safe and healthy work environment. To advance our commitment to safety, our Department Safety Program will continue to be subjected to a "continuous improvement process" that focuses on obtaining the full commitment of management, staff, and resources.

## Key Performance Measures

### Distribution System Reliability

| Goal | Deliver exceptional city services | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Average Outage Length (minutes per customer, per year) | 9.45 | < 20 | < 10 | < 15 |
| Average Number of Outages (per customer, per year) | 0.11 | <0.20 | <0.20 | <0.20 |
| Average Response Time (minutes) | 25 | < 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 | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| OSHA Lost Time Cases | - | - | 1 | - |
| OSHA Modified Duty Cases | - | - | 2 | - |
| OSHA Other Recordable Cases | - | - | 1 | - |
| Vehicle Accidents | - | - | - | - |
| 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 | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Availability* | 92.58% | > 78% | > 78% | > 90% |
| Forced Outage Rate | 1.11% | < 4% | < 4% | < 4% |
| Start Reliability | 96.92% | > 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 | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Low income, load control, energy efficiency, electric vehicle and solar rebates and program expense | $3,873,177 | $4,275,000 | $4,275,000 | $4,449,000 |
| Estimated energy savings (kWh) | 18,757,000 | 9,578,000 | 9,578,000 | 11,070,000 |
| Purpose | Public benefit programs help customers reduce their electric energy consumption, lower peak demand, invest in local renewable energy, and support low-income electric rate assistance. By California law, 2.85% of electric sales revenue is set aside for Public Benefits programs. The metrics track fiscal year spending and how much energy customers will save due to these programs when installations are completed. | | | |
| Status | Customer Solutions & Program metrics are on target. | | | |

## Financial Strength

| Goal | Remain fiscally responsible in a changing world | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Debt Service Coverage Ratio | 3.43 | 2.00 | 2.00 | 2.00 |
| Days Cash on Hand | 482 | > 250 | > 250 | > 250 |
| Bond Rating | AA | AA- | AA | AA |
| Purpose | Council adopted financial targets for debt service coverage ratio, days cash on hand, and bond rating to maintain the lowest cost liquidity and flexibility to enable the organization to achieve its operating goals. | | | |
| Status | Financial Strength metrics are on target. | | | |

### Customer Relationships

| Goal | Deliver exceptional city services | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Average Speed of Answer (seconds) | 0:41 | 1:00 | 1:00 | 1:30 |
| Average Handle Time (seconds) | 3:41 | 3:45 | 3:50 | 3:50 |
| Billing Accuracy | 99.75% | 99.8% | 99.5% | 99.8% |
| 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 are billed accurately. | | | |
| Status | Customer Relationship metrics are on target. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Debt per Retail Customer | $2,692 | $2,562 | $2,532 | $2,418 |
| Fuel and Purchase Power (F&PP) O&M per kWh | $0.050 | $0.058 | $0.058 | $0.054 |
| Total O&M less F&PP per Retail Customer | $966 | $1,004 | $998 | $972 |
| Distribution O&M per Retail Customer | $255 | $276 | $276 | $240 |
| Distribution O&M per Circuit Mile | $16,912 | $18,183 | $18,183 | $16,364 |

## Budget Highlights

The Electric Department's FY2021-22 budget totals $124.4 million and provides funding to support 193.75 position allocations, including five new positions and 32.5 utility billing positions moved from the Finance Department. The Electric Department's budget increased by approximately eight percent over the prior fiscal year, from $115.1 million to $124.4 million. The majority of this change is associated with moving the Utility Billing Division to the Electric Department and increasing labor and materials, supplies, and services costs. The budget includes the following highlights:

### Senior Utility Billing Analyst

The Senior Utility Billing Analyst position will fill a critical need on the Utility Billing Services analyst team. This position will take on the senior role handling the most technical and complex issues that involve our customer information system and other utility billing related applications.

## Senior Customer Service Specialist

The Senior Customer Service Specialist position is filling a need on the customer service team to establish a senior or lead position to assist the Customer Service Supervisor with customer call escalations and supervising a large customer service staff. The position will ensure customers continue to experience the high level of service Roseville prides itself on.

## Generation Maintenance Planner/Scheduler

The Generation Maintenance Planner/Scheduler will allow for a higher level of focus and coordination of maintenance planning functions for Roseville Electric's Generation Division. It will support Roseville's entry into the Energy Imbalance Market (EIM). With the entry into EIM, the Roseville Energy Park is transitioning from base load operations to a cycling operations profile. The operational change will increase the wear on our facilities and require additional maintenance. Better planning and scheduling will reduce costs and decrease downtime.

## Senior Electric Business Analyst

The Senior Electric Business Analyst position will serve as a lead to engage with state and federal regulatory agencies on the implementation of highly complex regulations impacting utility services. The position will intervene and/or support intervention during the development of legislation and regulations consistent with the interests of the electric utility, including assessing the financial impact of new legislation and regulations on the electric utility.

## Energy Services Account Representative

The Energy Services Account Representative position enables the implementation of key strategic initiatives that position Roseville Electric to prepare and implement programs in support of California's carbon-free laws. Among these initiatives are the rollout of Building Electrification, Electric Vehicle Programs and Demand Response.

## Balanced Budget:

- Prioritizes funding of essential services
- Retail energy sales declining
- Compliance with financial policies and metrics

## Prudent investment in infrastructure and technology:

- Legacy Building build-out and move-in
- Dispatch Center redesign and modernization
- Meter upgrade project

## Focus on new revenue opportunities:

- Electric vehicles and charging
- Low carbon fuel standards credits
- Building electrification

## Assumes no base rate increases:

- Rate case planned for Fall 2021, effective January 2022
- Probable hydroelectric surcharge

# Budget Summary

## Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Electric Total | 154.000 | 154.000 | 156.000 | 193.750 | 37.750 | 24.2% |

## Expenditures/Expenses by Major Category

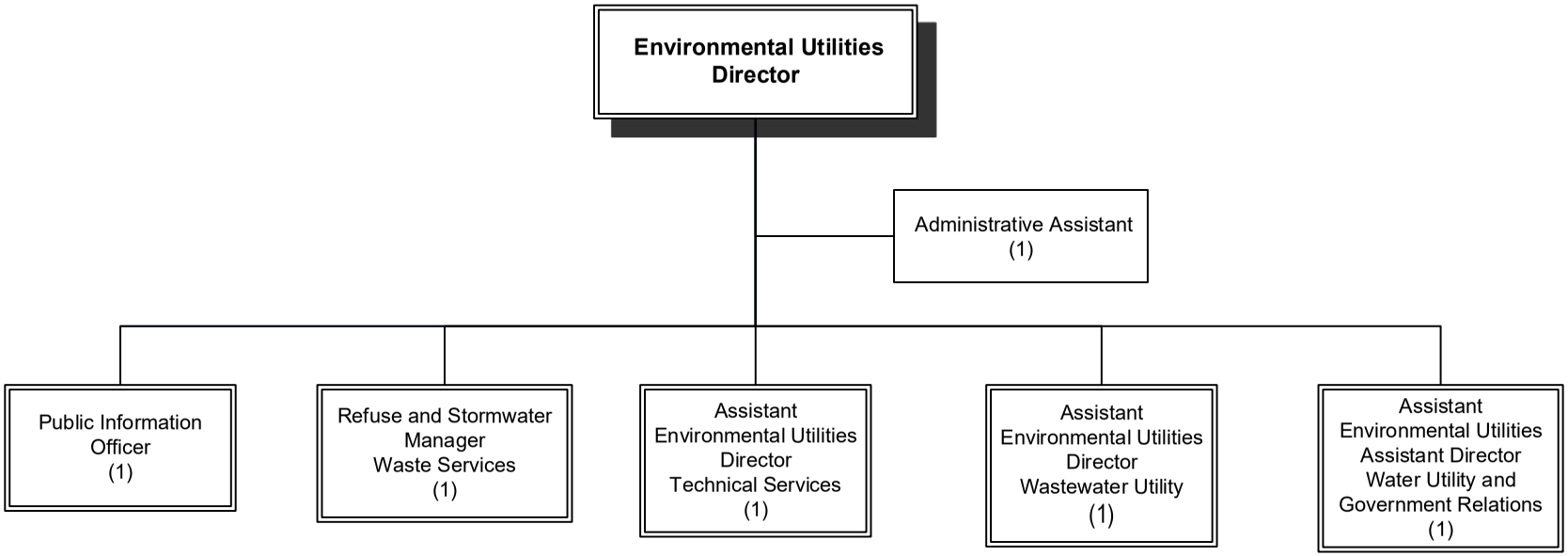
| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 21,664,181 | 24,013,840 | 24,159,861 | 27,629,365 | 3,469,504 | 14.4% |
| Benefits | 9,503,888 | 11,074,340 | 11,074,340 | 14,043,651 | 2,969,311 | 26.8% |
| Materials, Supplies, and Services | 77,855,135 | 84,979,646 | 85,035,687 | 91,488,981 | 6,453,294 | 7.6% |
| Internal Reimbursements | (5,222,277) | (6,937,635) | (6,937,635) | (9,770,148) | (2,832,513) | 40.8% |
| Capital Outlay | 12,265,802 | 586,000 | 1,810,699 | 1,027,151 | (783,548) | -43.3% |
| **TOTAL** | **$ 116,066,730** | **$ 113,716,192** | **$ 115,142,952** | **$ 124,419,000** | **$ 9,276,048** | **8.1%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 6001 - Electric | 116,066,730 | 113,716,192 | 115,142,952 | 120,944,949 | 5,801,997 | 5.0% |
| 6101 - Water Operations | - | - | - | 1,426,559 | 1,426,559 | - |
| 6201 - Wastewater Operations | - | - | - | 1,126,335 | 1,126,335 | - |
| 6301 - Waste Services Operations | - | - | - | 921,157 | 921,157 | - |
| **TOTAL** | **$ 116,066,730** | **$ 113,716,192** | **$ 115,142,952** | **$ 124,419,000** | **$ 9,276,048** | **8.1%** |

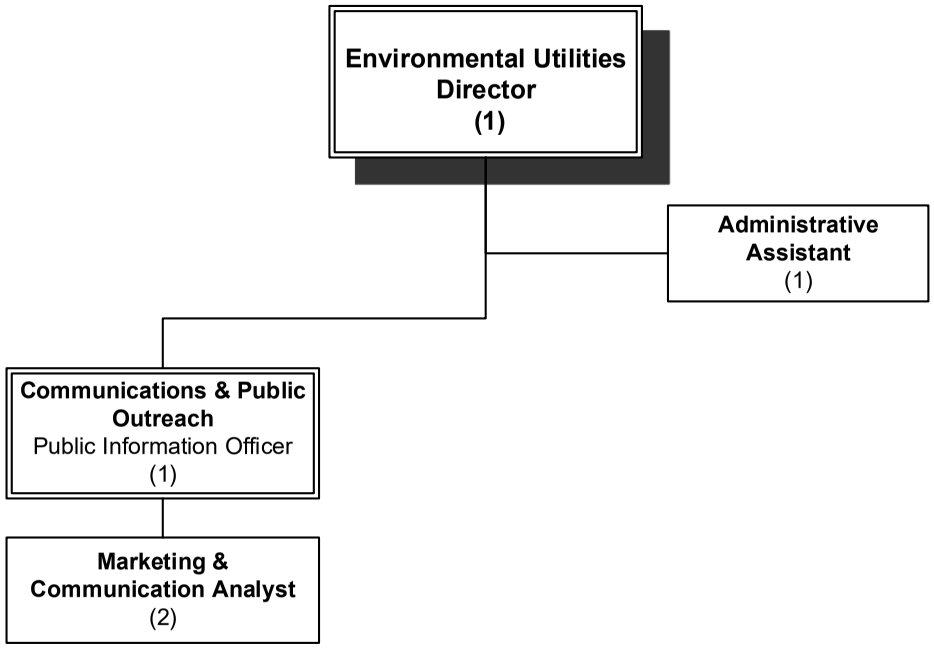
## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Electric Administration | 116,066,730 | 113,716,192 | 115,142,952 | 124,418,999 | 9,276,047 | 8.1% |
| **TOTAL** | **$ 116,066,730** | **$ 113,716,192** | **$ 115,142,952** | **$ 124,418,999** | **$ 9,276,047** | **8.1%** |



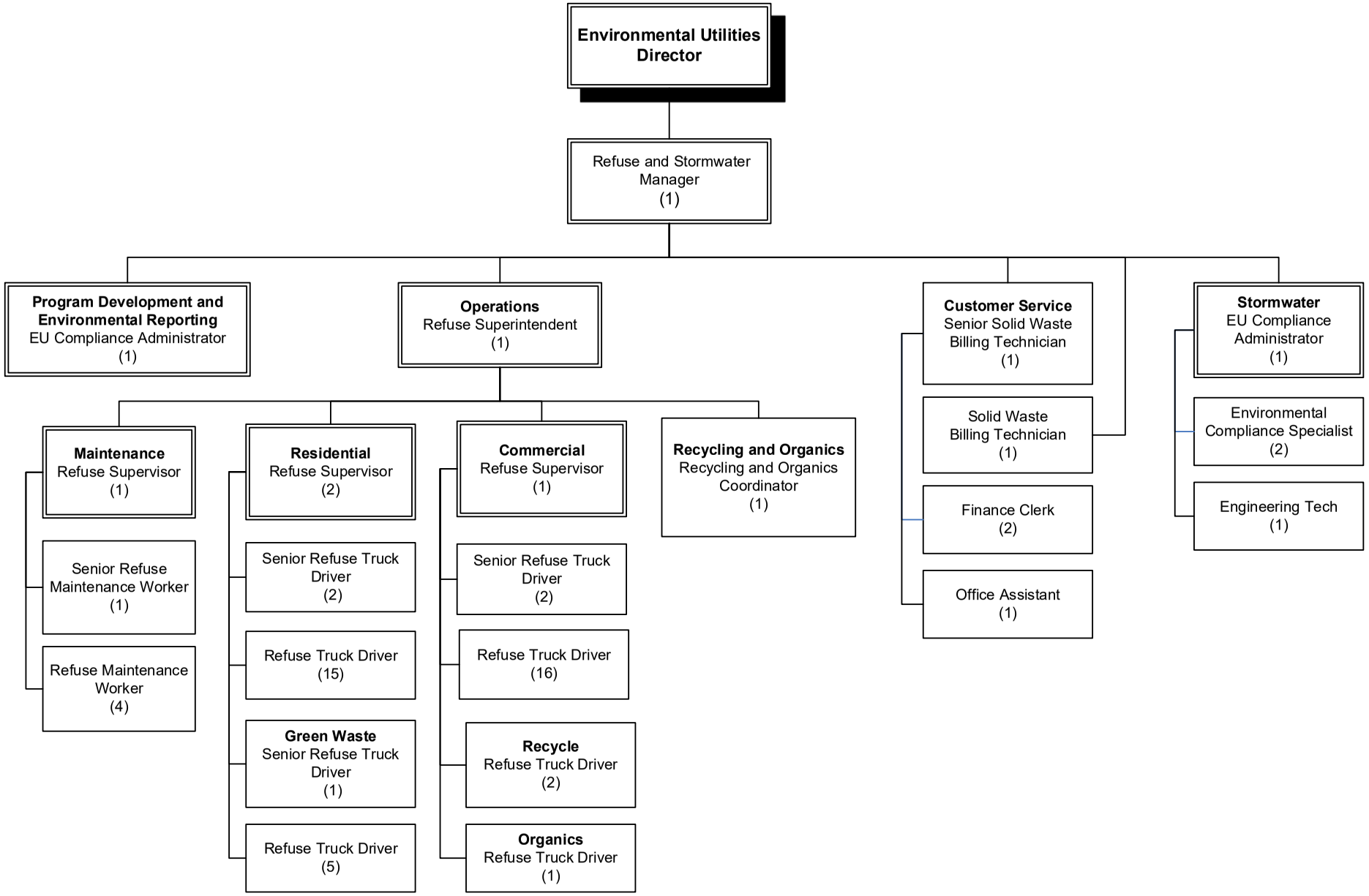



## Environmental Utilities Department (268 FTE)

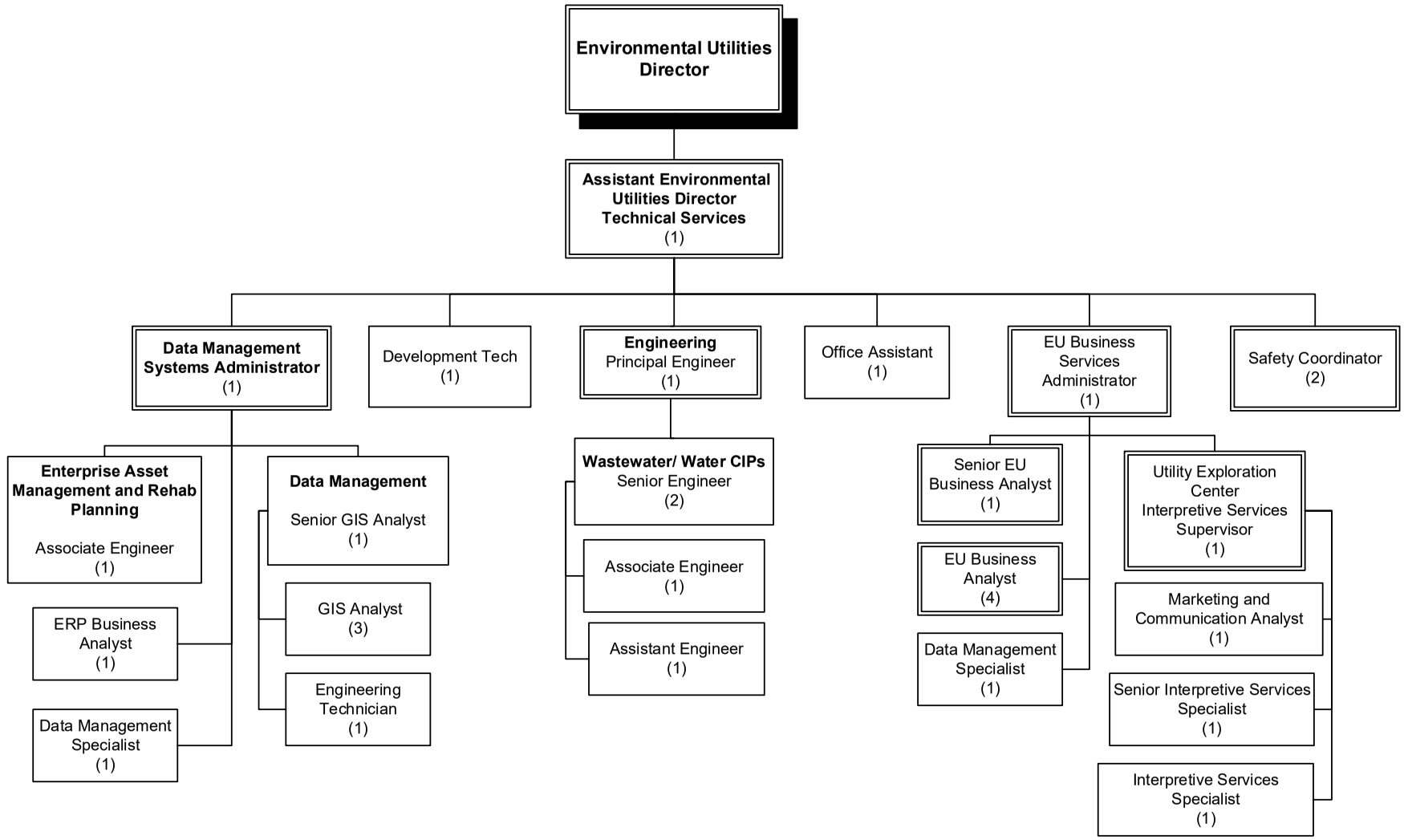




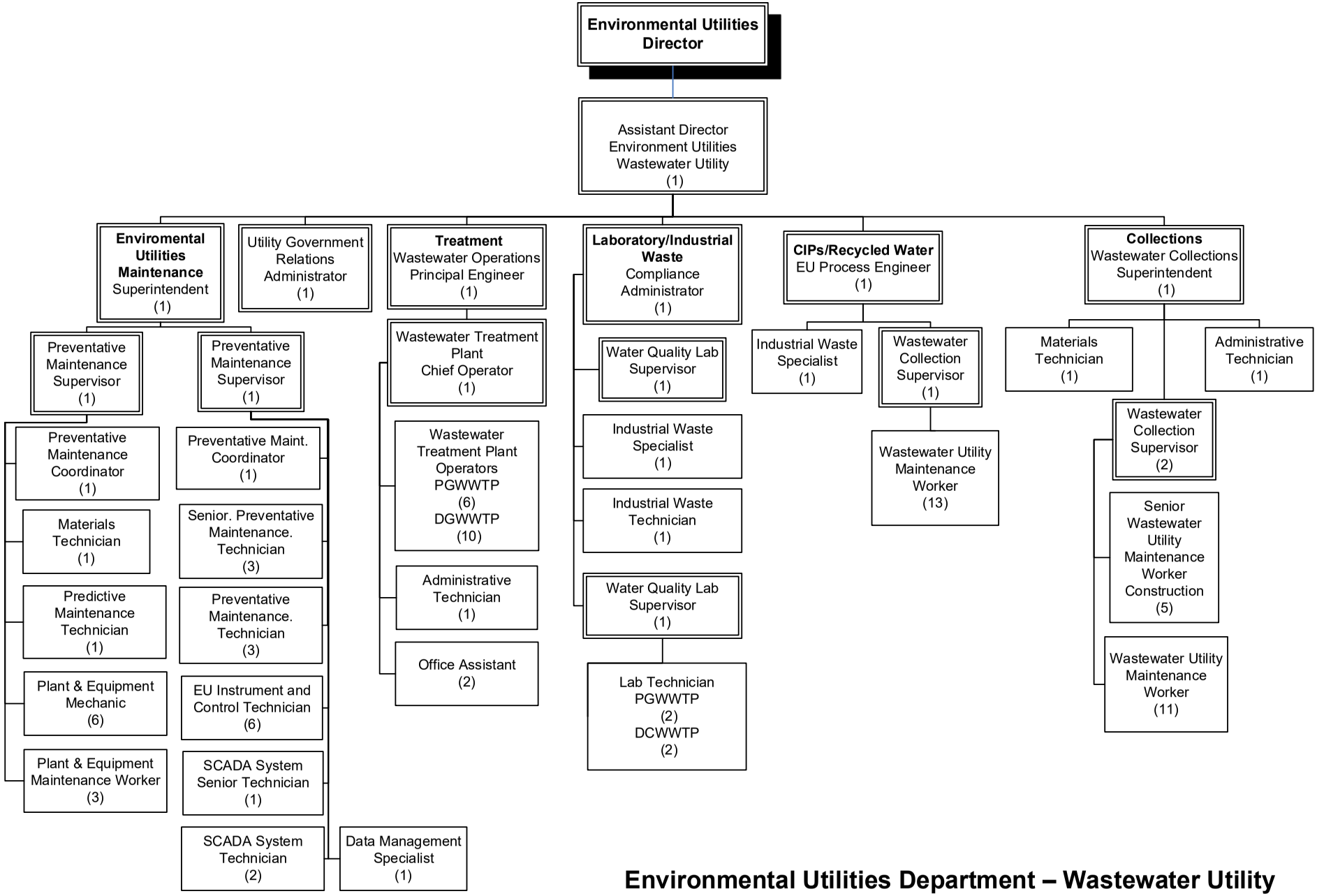

## Environmental Utilities Department - Administration



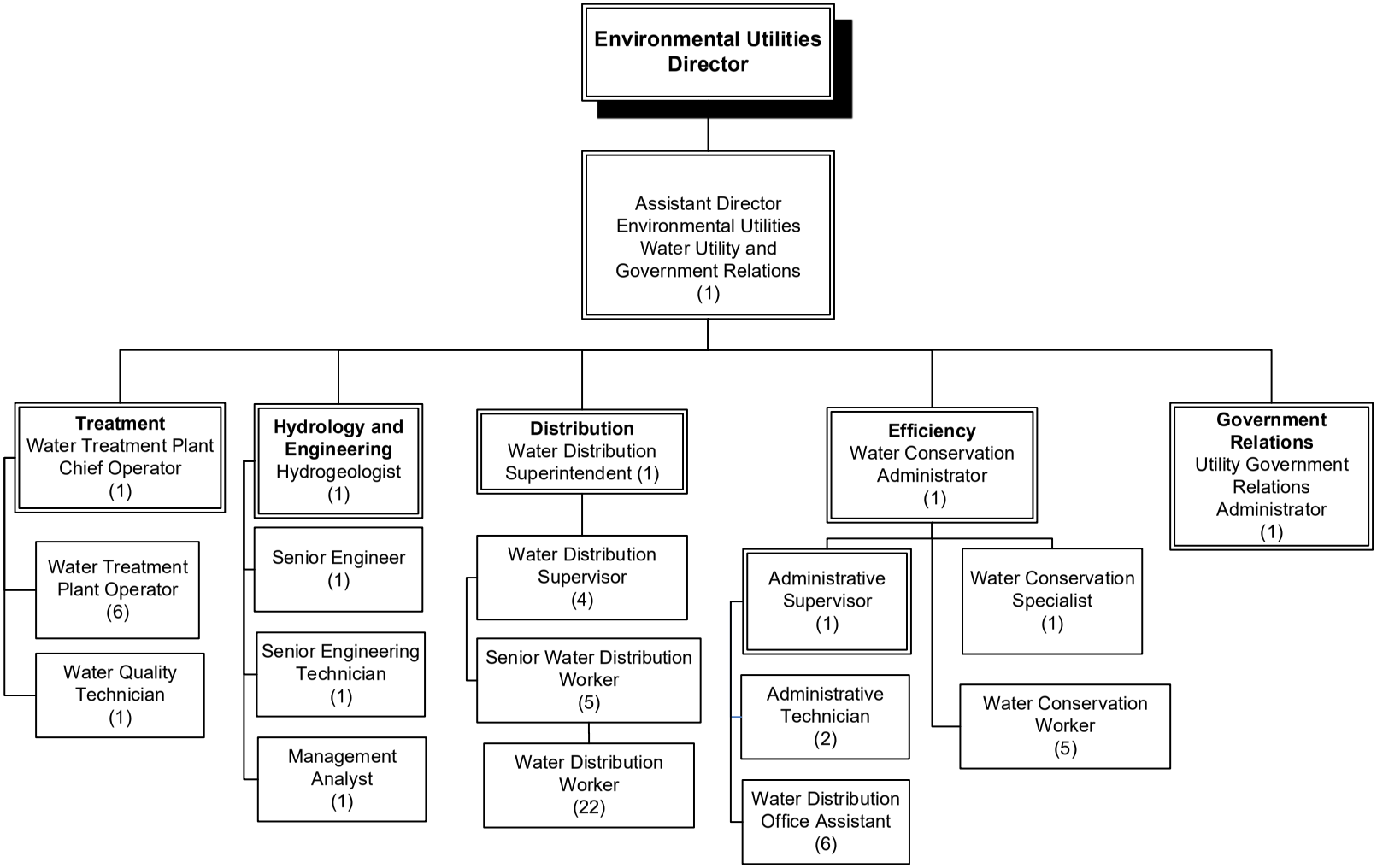

## Environmental Utilities Department – Waste Services and Stormwater




## Environmental Utilities Department – Technical Services




## Environmental Utilities Department – Wastewater Utility






## Environmental Utilities Department – Water Utility and Government Relations

# Environmental Utilities Department

## Overview of Services

Roseville's Environmental Utilities (EU) Department is a progressive group of utilities that serves the public in environmentally-friendly and fiscally-responsible ways. EU provides four major utility services (water, wastewater, recycled water, and waste services) to more than 46,000 accounts, manages the stormwater quality program, and co-manages the Utility Exploration Center with Roseville Electric Utility.

### Administration and Technical Services

EU administration and technical services provide leadership and support services for the utilities and coordination within the department. These groups include engineering, safety, data management (GIS and enterprise asset management), business services (utility rate development, budget, accounting, and reporting), and public information and outreach.

### Water

The water utility provides safe, reliable, and high-quality potable water service. To ensure reliable distribution of drinking water, the water utility operates a 100-million gallon-per-day water treatment plant; maintains over 600 miles of pipes, more than 4,500 hydrants, and several tanks that provide several millions of gallons of storage capacity; and manages a growing groundwater program. Additionally, the water utility oversees the department's government relations program, implements water efficiency programs, and is focused on further increasing the City's long-term water supply reliability.

### Wastewater/Recycled Water

The wastewater utility collects and treats wastewater for Roseville and its regional partners (South Placer Municipal Utility District and Placer County) and is a regional provider of recycled water for areas in the City and Placer County. This utility maintains wastewater and recycled water infrastructure within the Roseville city limits and operates two regional wastewater treatment plants.

### 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 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

- Established and implemented a unidirectional water distribution flushing system to improve water quality and system flow capacity
- Updated the Urban Water Management Plan in accordance with new state requirements to ensure that adequate water supplies are available to meet existing and future needs

- Developed multi-year rehabilitation plans for Water Treatment Plant and citywide water mains
- Collected geologic and groundwater quality data to aid in the operation of existing Aquifer Storage and Recovery (ASR) production wells and provide information to potentially double the number of these wells in the next few years, further enhancing water supply reliability
- Closed on a Water Infrastructure Finance and Innovation Act (WIFIA) loan from the U.S. Environmental Protection Agency (EPA) to fund the Roseville Water Future Initiative and recycled water improvements
- Delivered 3,492 acre-feet of recycled water to customers, savings 3,492 acre-feet of potable water
- Removed nearly 20 million pounds of contaminants from 6.2 billion gallons of wastewater
- Completed a mobile software solution pilot program successfully in Waste Services to streamline internal processes and help maintain a high customer satisfaction rating
- Collected over 2,000 tons of commercial food waste
- Reached 13 percent above the previous record-setting of attendance at the UEC exhibit hall before the COVID-19 closure.
- Developed new UEC online offerings to respond to the pandemic including, family “Explore It!” activities, Virtual Big Trucks Summer (which reached more than 20,000 people), gardening and energy webinars (that outpaced in-person attendance), downloadable elementary school unit plans, and a virtual wastewater tour.

## Council Strategic Plan

### Goal: Maintain a safe and healthy community

EU operates more than $2 billion worth 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. With this same philosophy, EU maintains community cleanliness through high-quality refuse collection and disposal services.

The water utility is continuing significant efforts to improve the reliability of Roseville’s water supply. Examples include:

- Rehabilitation of the water distribution infrastructure in the downtown area and surrounding core neighborhoods
- Development of a 20-year rehabilitation and replacement program for water conveyance, storage, and treatment plant facilities
- Implementation of the Roseville Water Future Initiative, which includes identification of opportunities for surface, groundwater, and recycled water expansion
- Expansion of the aquifer storage and recovery (ASR) groundwater program with the design and construction of up to six ASR wells to diversify our water supply and keep pace with upcoming demand
- Collaboration with the Placer County Water Agency (PCWA) to build additional potable water conveyance infrastructure to establish alternative access to PCWA water supplies that are not dependent on Folsom Reservoir

### Goal: Deliver exceptional City services

EU strives to operate facilities and programs that are the most reliable in the state. Our water, wastewater, and waste services 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 the recent expansion of the Household Hazardous Waste (HHW) pick-up program to include additional items.

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 efficiency programs. AMI can also empower customers to make better choices, including how to control costs and conserve water. The current plan is to install up to 500 AMI water meters for beta testing and to complete parallel system testing by late 2021.

## Goal: Invest in well-planned infrastructure and growth

To keep pace with a growing Placer County, EU is leading the effort to expand the Pleasant Grove Wastewater Treatment Plant. This regional facility 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 compressed natural gas to fuel our garbage truck fleet. Project completion is expected around June 2022.

### Strategy: Reinvest in aging infrastructure

In partnership with Public Works, EU will continue replacing water main segments and related infrastructure that has surpassed its predicted life in the Hillcrest neighborhood. After the in-ground work is completed, Public Works will refurbish the neighborhood streets. After Hillcrest, the Roseville Heights neighborhood will undergo a similar rehabilitation. Additionally, the water utility will improve several elements of the water distribution system in downtown Roseville as well as rehabilitate the reclaim basin at the Water Treatment Plant and several of the City's water mains.

The wastewater utility is continuing its efforts to rehabilitate existing collection system pipe infrastructure. Targeted areas include subdivisions around Washington Boulevard, Harding Boulevard, Riverside Avenue, Douglas Boulevard, Sunrise Boulevard, Atkinson Street, and Atlantic Street. The pipelines will be rehabilitated using a fiberglass liner that is cured using ultraviolet light. This thinner liner will allow inspection cameras to fit within the smaller diameter rehabilitated pipe.

## Goal: Remain fiscally responsible in a changing world

### Strategy: Balance utility operating costs to maintain competitive rates

EU consistently works to optimize the services it provides—this ensures that Roseville customers enjoy some of the lowest utility rates in the region. Every two years, EU performs a rate case analysis on its water, wastewater, and waste services utility rates to ensure its operations, reserves, and rehabilitation costs are adequately funded. Since EU must adhere to Proposition 218, its rates reflect the cost of service. EU maintains an operating reserve and a rate stabilization reserve for each utility to help manage fluctuations in revenue or economic shocks. Rehabilitation funding is based on modeling of the timing of maintenance and repairs with contributions from the operating fund smoothed to allow for steadier rate increases. This proactive approach to asset rehabilitation, coupled with continuous review of service costs, ensures EU's consistent and reliable utility services.

## Goal: Support community engagement and advocacy

The UEC exhibits are getting an overhaul as they've exceeded their operational lifespan and several components are no longer functional. The aging exhibits diminish visitor experience and learning opportunities. Roseville's utilities have many new educational mandates and initiatives to share with the community. The design consultant will coordinate with the utilities to develop content, plan and design exhibit elements, and develop renovation plans for components—such as the iconic trash pile—that will be retained in the new exhibit installation.

### Strategy: Provide context about policy decisions to enhance understanding

EU's public information and outreach program actively educates and engages customers on programs, projects, and services as well as communicates ways to reduce impacts on the utility systems and the environment using a multi-faceted communication approach. Staff conducts public opinion research every other year for all utility services to understand customer sentiment. This data is used to create communication strategies to build awareness, communicate projects and programs, and to conduct targeted outreach. Additionally, EU works with the UEC to create educational opportunities for all ages that pair environmental messages with hands-on learning and educational curriculum tied to education standards to build awareness, understanding, and appreciation of Roseville utilities and the broader environment.

### Strategy: Help county, state, and federal policy makers understand key City issues.

Legislative and regulatory actions at the state and national levels affect how local governments deliver services and 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 and recommend positions on state and federal proposals. Working with regional and statewide associations, EU's government relations staff develop proactive strategies to advance city and regional interests. Additionally, they seek and advocate for state and federal funding opportunities to offset infrastructure and service costs to maintain competitive utility rates.

## Key Performance Measures

### Fiscal Strength

| Goal | Remain fiscally responsible in a changing world | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Water bond rating* | AA- | AA- | AA | AA |
| Water utility debt ratio | 9.57% | 30.0% | 30.0% | 30.0% |
| Wastewater utility debt ratio | 17.67% | 33.0% | 33.0% | 33.0% |
| Purpose | Maintaining water bond rating and debt ratios is critical for future bond offerings. As the City continues to grow, issuing bonds is a viable strategy to build infrastructure and pay off debt with continued connection fees. Maintaining EU's overall fiscal health ensures cost-effective operations, fully funded rehabilitation programs, healthy reserves, and regionally competitive utility rates. | | | |
| Status | EU has been steadily maintaining its fiscal health and adjusting rates annually to keep pace with inflation per City Council direction. EU continues contributing to reserves to meet our fiscal policies. | | | |

*S&P Global Ratings raised this from AA- to AA on April 2, 2021.

## Waste Diversion

| Goal | Maintain a safe and healthy community | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Disposal per capita per day (pounds) | 4.9 | 5.2 | 5.2 | 4.9 |
| Purpose | The City's recycling, green waste, and organics programs divert significant amounts of waste from the landfills. The state-mandated per capita metric (8.9 pounds per person per day) is to ensure jurisdictions comply with diversion requirements. | | | |
| Status | The City is meeting the state mandate by staying significantly below the disposal per capita target—this shows the City is meeting the mandate. | | | |

## Effectiveness of UEC programs

| Goal | Support community engagement and advocacy | | | |
|---|---|---|---|---|
| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
| Percentage of teachers rating programs as "good" to "excellent" | 98% | 98% | n/a (COVID closures) | 85% (COVID recovery) |
| Purpose | Providing effective school programs will help to build strong resource conservation awareness for the citizens of tomorrow. | | | |
| Status | In FY2020-21, the UEC worked with the Placer County Office of Education to update and align school program offerings with curriculum content standards. Due to COVID closures, there were limited opportunities for school program participation and piloting. The new elementary school format in FY2021-22 includes downloadable unit plans, traveling trunks, virtual visits, and field trips. This will be a pilot year, so we expect a reduction in teacher ratings as we work toward a finished product. | | | |

## Key Workload Measures

| | FY2019-20 Actuals | FY2020-21 Initial Estimate | FY2020-21 Revised Estimate | FY2021-22 Estimate |
|---|---|---|---|---|
| Water production (acre feet) | 31,371 | 31,000 | 31,200 | 31,375 |
| Wastewater treated (gallons) | 6,300 million | 6,200 million | 6,200 million | 6,200 million |
| Recycled water delivered (gallons) | 1,140 million | 895 million | 905 million | 915 million |
| Solid waste collected (tons) | 139,000 | 140,000 | 140,000 | 141,000 |
| Number of UEC visitors | 29,930 | 35,000 | 1,200 (COVID closures) | 25,000 (COVID recovery) |

## Budget Highlights

The EU FY2021-22 budget totals $91.8 million and provides funding to support 268 position allocations, including 13 new positions. The EU budget increased by six percent over the prior fiscal year, from $86.6 million to $91.8 million. The majority of the increase is associated with labor, benefits, materials, services, and supply cost increases. The budget includes the following highlights:

### Hiring staff to address growth and regulations

EU will be adding 13 new positions in FY2021-22 to address growth and regulations. Funding for these positions comes from utility rate revenue. These positions were included in the study for the new EU rates effective July 1, 2021. The water utility will be hiring a Management Analyst to develop the future groundwater transfer program and support other water projects. The wastewater utility has three new positions: an Administrative Technician for increased procurement demands, an EU Instrument and Control Technician for plant and lift station repair and maintenance, and a Wastewater Utility Maintenance Worker for collections and conveyance repair and maintenance. Waste Services requires nine positions: seven Refuse Truck Drivers due to City growth and new requirements for organics disposal, a Refuse Supervisor to manage the increasing number of drivers, and an Environmental Compliance Administrator to ensure adherence to new regulations. Business Services requested a Data Management Specialist to respond to growing reporting requirements driven by regulatory mandates in all utilities.

### Preparing for major organics management legislation

Waste Services is ramping up to meet the regulations coming in 2022 from the implementation of SB 1383. This law requires the City to reduce organics disposal by 50 percent in 2022 and 75 percent in 2025. This is a significant shift in the trash and recycling industry across California, and will drastically change Waste Services' business model. Preparations have been underway for several years to meet this new mandate. In FY2021-22, this means hiring five new organics truck drivers, the continuation of a three-bin pilot program, and additional public outreach support that includes public opinion surveying to gauge awareness of and message testing for the implementation of residential food waste recycling citywide.

# Budget Summary

## Positions by Division/Program

| Full Time Equivalent (FTE) Positions | FY2019-20 Actual | FY2020-21 Adopted | FY2020-21 Amended | FY2021-22 Budget | FY2021-22 Change | FY2021-22 Change % |
|---|---|---|---|---|---|---|
| Environmental Utilities Total | 244.750 | 250.000 | 255.000 | 268.000 | 13.000 | 5.1% |

## Expenditures/Expenses by Major Category

| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 19,863,900 | 23,584,836 | 24,077,415 | 25,619,448 | 1,542,033 | 6.4 |
| Benefits | 10,704,159 | 12,945,123 | 12,945,119 | 14,363,012 | 1,417,893 | 11.0 |
| Materials, Supplies, and Services | 35,865,074 | 45,281,283 | 46,992,957 | 49,417,535 | 2,424,578 | 5.2 |
| Internal Reimbursements | (1,498,750) | (803,064) | (833,064) | (845,366) | (12,302) | 1.5 |
| Capital Outlay | 93,817 | 3,438,746 | 3,438,746 | 3,289,057 | (149,689) | (4.4) |
| **TOTAL** | **$ 65,028,201** | **$ 84,446,923** | **$ 86,621,173** | **$ 91,843,686** | **$ 5,222,513** | **6.0%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1130 - Stormwater | 16,676 | 195,028 | 232,513 | 198,427 | (34,086) | -14.7 |
| 6101 - Water Operations | 17,905,458 | 22,735,241 | 23,592,803 | 24,271,158 | 678,355 | 2.9 |
| 6130 - Water Rehabilitation | 435,725 | 1,076,727 | 1,076,727 | 1,385,000 | 308,273 | 28.6 |
| 6140 - Water Meter Retrofit | - | 240,000 | 240,000 | 240,000 | - | - |
| 6201 - Wastewater Operations | 25,293,840 | 32,002,926 | 32,405,544 | 33,984,273 | 1,578,729 | 4.9 |
| 6230 - Wastewater Rehabilitation | 491,597 | 935,914 | 935,914 | 935,000 | (914) | -0.1 |
| 6301 - Waste Services Operations | 20,201,316 | 24,733,199 | 25,071,245 | 28,362,328 | 3,291,083 | 13.1 |
| 6320 - Waste Services Capital Purchases | 92,495 | 259,750 | 619,750 | 225,000 | (394,750) | -63.7 |
| 6330 - Waste Services Rehabilitation | 591,095 | 2,268,138 | 2,446,677 | 2,242,500 | (204,177) | -8.3 |
| **TOTAL** | **$ 65,028,201** | **$ 84,446,923** | **$ 86,621,173** | **$ 91,843,686** | **$ 5,222,513** | **6.0%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Water | 18,341,182 | 24,132,508 | 24,909,530 | 25,896,158 | 986,628 | 4.0 |
| Waste Services | 20,901,582 | 27,456,115 | 28,370,185 | 31,028,255 | 2,658,070 | 9.4 |
| Wastewater | 25,785,436 | 32,858,301 | 33,341,458 | 34,919,273 | 1,577,815 | 4.7 |
| **TOTAL** | **$ 65,028,201** | **$ 84,446,923** | **$ 86,621,173** | **$ 91,843,686** | **$ 5,222,513** | **6.0%** |

# Community Facilities Districts, Lighting and Landscaping Districts, and Service Districts

## Overview

### Lighting and Landscaping Districts

The City of Roseville annually levies and collects special assessments to maintain authorized improvements within its eight (8) Landscaping and Lighting Districts. The Districts are levied annual assessments pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act").

### Service Districts

These districts provide funding for the maintenance of the different special tax districts and zones. The perpetual maintenance may include public landscaping, landscape setbacks, street medians and corridors, bike trails, park and open space, wetlands, signage, and lighting improvements. The budget for these districts may include costs related to additional police protection, fire suppression, recreation programs, and library services created in areas of new developments.

### Community Facilities Districts (CFD)

Infrastructure CFDs provide financing for the acquisition and construction of infrastructure improvements in the districts. Additional information on the use of funds and bonds is available on the City of Roseville website.

## Budget Summary

### Expenditures/Expenses by Major Category

| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Materials, Supplies, and Services | 32,073,781 | 8,212,033 | 10,115,110 | 10,672,275 | 557,165 | 5.5 |
| Internal Reimbursements | 385,013 | 454,221 | 454,221 | 557,297 | 103,076 | 22.7 |
| Capital Outlay | 20,454,565 | - | 1,938,027 | - | (1,938,027) | (100.0) |
| Debt Service | 925,398 | 30,374,144 | 30,385,308 | 30,479,310 | 94,002 | 0.3 |
| Transfers Out | - | 5,675,086 | 5,675,086 | 6,273,518 | 598,432 | 10.5 |
| **TOTAL** | **$ 53,838,757** | **$ 44,715,484** | **$ 48,567,752** | **$ 47,982,400** | **$ (585,352)** | **-1.2%** |

### Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 2199 - Landscape & Lighting Districts/Services District | 6,070,633 | 12,793,101 | 12,763,299 | 14,634,741 | 1,871,442 | 14.7 |
| 3099 - Community Facility District Capital Project | 45,866,433 | - | 1,938,027 | - | (1,938,027) | -100.0 |
| 7499 - Special Assessments Community Facility Districts | 1,901,691 | 31,922,383 | 33,866,426 | 33,347,659 | (518,767) | -1.5 |
| **TOTAL** | **$ 53,838,757** | **$ 44,715,484** | **$ 48,567,752** | **$ 47,982,400** | **$ (585,352)** | **-1.2%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| LLD/SD | 6,070,633 | 12,793,101 | 12,763,299 | 14,634,741 | 1,871,442 | 14.7 |
| CFD Capital Projects | 45,866,433 | - | 1,938,027 | - | (1,938,027) | (100.0) |
| CFD Special Assessments | 1,901,691 | 31,922,383 | 33,866,426 | 33,347,659 | (518,767) | (1.5) |
| **TOTAL** | **$ 53,838,757** | **$ 44,715,484** | **$ 48,567,752** | **$ 47,982,400** | **$ (585,352)** | **-1.2%** |

# Other Expenditures/Expenses

## Overview

Budgeted expenditures/expenses that do not align with any particular operating department and that benefit the entire organization are budgeted in this category. The expenditures/expenses that fall into this category total approximately $115 million in FY2021-22. This budget increased by approximately 27 percent over the prior fiscal year, from $90.7 million to $115.3 million. The primary factor contributing to this change is budgeting for $14.9 million in regional connection fees collected by the City and distributed to the South Placer Water Authority (SPWA), a non-city entity. This distribution was not budgeted for in prior fiscal years but was accounted for as an other use in the annual fund summary. The other contributing factor is the re-organization of approximately $2.3 million in employee benefits expenditure budgets (Unemployment Insurance, Vision Insurance, Dental Insurance) from the Human Resources Department. Significant items budgeted in this category include:

- Regional connection fees collected by the City and distributed to the South Placer Water Authority (SPCA), a non-city entity ($14,879,000)
- Unemployment, vision and detail insurance ($2,229,048)
- Leave payoffs for General Fund employees that retire during FY2020-21 ($750,000)
- Pay down of CalPERS obligations ($6,145,140)
- Other post-employment benefit (OPEB) payments for retired employees ($8,470,000). These payments are reported twice in the budget to comply with accounting requirements: as disbursements from the fund from which the employee retired, and as disbursements from the OPEB Trust Fund
- Replacement pension benefit for retired employees ($443,293)
- Annexation tax-sharing agreement payments to Placer County ($8,850,000)
- Contingency budgets for the General Fund ($2,050,000), Waste Services Fund ($500,000), Wastewater Fund ($500,000), and Water Fund ($500,000)
- Fees charged by the County for the collection and disbursement of property taxes ($723,000)
- Indirect cost expenditure/expense reimbursements for general government departments ($10,796,986)
- Debt service includes interest expense for inter-fund loans ($381,476)
- Transfers between funds ($49,078,817), including operating transfers ($45,836,931) and transfers for loan payments ($3,241,886)

# Budget Summary

## Expenditures/Expenses by Major Category

| Major Category | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Salaries and Wages | 32,297 | 750,000 | 750,000 | 6,895,136 | 6,145,136 | 819.4 |
| Benefits | 8,468,468 | 17,339,628 | 17,339,628 | 17,514,236 | 174,608 | 1.0 |
| Materials, Supplies, and Services | 9,823,572 | 12,012,846 | 11,838,846 | 30,474,746 | 18,635,900 | 157.4 |
| Internal Reimbursements | 7,122,969 | 8,224,131 | 8,224,131 | 10,958,293 | 2,734,162 | 33.2 |
| Capital Outlay | 734,808 | - | - | - | - | - |
| Debt Service | 344,078 | 449,056 | 449,056 | 381,476 | (67,580) | (15.0) |
| Transfers Out | 64,208,264 | 36,946,054 | 52,096,552 | 49,078,817 | (3,017,735) | (5.8) |
| **TOTAL** | **$ 90,734,455** | **$ 75,721,715** | **$ 90,698,213** | **$ 115,302,704** | **$ 24,604,491** | **27.1%** |

## Expenditures/Expenses by Fund

| Fund Number - Fund Name | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| 1001 - General | 33,641,092 | 19,966,477 | 27,309,382 | 31,615,323 | 4,305,941 | 15.8 |
| 1011 - General Fund Stabilization Reserve | - | 2,120,061 | 2,120,061 | - | (2,120,061) | (100.0) |
| 1020 - General Fund Contributions by Developers | 774,369 | 825,898 | 825,898 | 596,025 | (229,873) | (27.8) |
| 1030 - Strategic Improvement | 312,950 | 227,090 | 1,272,930 | 114,321 | (1,158,609) | (91.0) |
| 1130 - Stormwater | 58,402 | 36,935 | 36,935 | 36,732 | (203) | (0.5) |
| 1202 - Harrigan Trust Adult Literacy | - | 24,400 | 24,400 | 20,000 | (4,400) | (18.0) |
| 2199 - Landscape & Lighting Districts/Services District | 5,062,724 | - | 2,753 | - | (2,753) | (100.0) |
| 2201 - Community Development Block Grant | - | - | - | - | - | - |
| 2240 - Supplemental Law Enforcement Services | 135,587 | 135,000 | 135,000 | 135,000 | - | - |
| 2301 - State Gas Tax | 15,040 | 13,713 | 13,713 | 9,873 | (3,840) | (28.0) |
| 2305 - Highway Users Tax | 1,467,789 | 36,375 | 36,375 | 48,431 | 12,056 | 33.1 |
| 2321 - Traffic Safety | - | 5,968 | 5,968 | 5,968 | - | - |
| 2361 - Trench Cut Recovery | 172 | - | - | - | - | - |
| 2401 - Technology Replacement | 49,080 | 115,000 | 115,000 | 127,730 | 12,730 | 11.1 |
| 2521 - Open Space | 14,060 | 11,067 | 11,067 | 12,886 | 1,819 | 16.4 |
| 2541 - Native Oak Tree Propagation | 4,172 | 4,237 | 4,237 | 5,509 | 1,272 | 30.0 |
| 2545 - Non-Native Tree Propagation | 2,723 | 3,716 | 3,716 | 4,072 | 356 | 9.6 |
| 2599 - Golf Course | 630,976 | 611,686 | 611,686 | 611,531 | (155) | - |
| 2701 - Cable TV Peg | (4) | - | - | - | - | - |
| 2821 - Housing Trust | 1,594 | 1,255 | 1,255 | 2,618 | 1,363 | 108.6 |
| 2824 - Affordable Housing In Lieu and Program Equity | 1,565,459 | 68,270 | 3,828,270 | 70,344 | (3,757,926) | (98.2) |
| 2841 - Housing Successor Low Mod | 4,171 | 23,158 | 23,158 | 17,158 | (6,000) | (25.9) |
| 3101 - Building | 4,290 | - | - | - | - | - |
| 3110 - General Capital Projects | - | - | - | 6,182,524 | 6,182,524 | - |
| 3131 - Parks and Recreation Fee Funded Projects | 47,296 | - | - | - | - | - |
| 3151 - Traffic Mitigation | 61,732 | 39,483 | 39,483 | 81,557 | 42,074 | 106.6 |
| 3201 - Roadway | 24,965 | 25,964 | 25,964 | 9,915 | (16,049) | (61.8) |
| 3210 - Utility Impact Reimbursement | 1,545,962 | 1,525,362 | 1,525,362 | 1,388,835 | (136,527) | (9.0) |
| 3303 - Citywide Park | - | 474,098 | 474,098 | 414,351 | (59,747) | (12.6) |
| 3345 - SVSP Fee Program - Admin | 57,923 | 150,000 | 150,000 | 95,000 | (55,000) | (36.7) |
| 3347 - SVSP Fee Program - Park Land | 736,719 | - | - | - | - | - |
| 3355 - Public Facilities | 966,458 | 777,209 | 777,209 | 710,877 | (66,332) | (8.5) |
| 3360 - Fire Facilities | 7,681 | 15,776 | 15,776 | 8,826 | (6,950) | (44.1) |
| 3365 - Downtown Parking | - | - | - | 645,177 | 645,177 | - |
| 3367 - Downtown Benefit | - | - | - | 645,177 | 645,177 | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3375 - Air Quality Mitigation | 939 | 1,806 | 1,806 | 596 | (1,210) | (67.0) |
| 3380 - Bike Trail | 2,655 | 2,580 | 2,580 | 4,770 | 2,190 | 84.9 |
| 3385 - Pleasant Grove Drainage Basin | 30,903 | 19,296 | 19,296 | 38,094 | 18,798 | 97.4 |
| 3390 - Traffic Coordination | 14,710 | 9,772 | 9,772 | 14,142 | 4,370 | 44.7 |
| 3901 - Citizens Benefit | 1,052,855 | - | - | - | - | - |
| 4001 - Fleet Services | 634,006 | 641,223 | 641,223 | 660,726 | 19,503 | 3.0 |
| 4005 - Fleet Replacement | 3,312,838 | 156,636 | 156,636 | 137,586 | (19,050) | (12.2) |
| 4031 - Equipment Replacement | (1,911) | - | - | - | - | - |
| 4061 - Facility Services | 593,982 | 614,540 | 614,540 | 418,507 | (196,033) | (31.9) |
| 4065 - Facility Rehabilitation | 68,992 | 60,627 | 60,627 | 48,248 | (12,379) | (20.4) |
| 4101 - Information Technology Operations | 633,300 | 652,220 | 652,220 | 1,008,600 | 356,380 | 54.6 |
| 4251 - Unemployment Insurance | - | - | - | 384,378 | 384,378 | - |
| 4279 - General Benefits | - | - | - | 1,844,670 | 1,844,670 | - |
| 6001 - Electric | 10,110,846 | 10,421,361 | 10,421,361 | 11,124,832 | 703,471 | 6.8 |
| 6010 - Electric Rate Stabilization | 67,012 | 14,643 | 14,643 | 79,253 | 64,610 | 441.2 |
| 6101 - Water Operations | 7,814,231 | 8,536,426 | 8,361,426 | 9,259,757 | 898,331 | 10.7 |
| 6110 - Water Rate Stabilization | 8,928 | 2,027 | 2,027 | 261,558 | 259,531 | 12,803.7 |
| 6120 - Water Construction | 59,750 | 39,118 | 39,118 | 52,784 | 13,666 | 34.9 |
| 6130 - Water Rehabilitation | 635,255 | 292,157 | 292,157 | 308,040 | 15,883 | 5.4 |
| 6140 - Water Meter Retrofit | 1,610 | 256 | 256 | 557 | 301 | 117.6 |
| 6201 - Wastewater Operations | 12,728,826 | 12,373,176 | 12,373,176 | 11,935,474 | (437,702) | (3.5) |
| 6210 - Wastewater Rate Stabilization | 4,823 | 1,538 | 1,538 | 2,261,215 | 2,259,677 | 146,923.1 |
| 6220 - Wastewater Construction | 5,328 | 427 | 427 | 14,882,359 | 14,881,932 | 3,485,230.0 |
| 6230 - Wastewater Rehabilitation | 378,948 | 8,722 | 3,008,722 | 52,941 | (2,955,781) | (98.2) |
| 6301 - Waste Services Operations | 1,970,530 | 2,519,668 | 2,519,668 | 2,973,068 | 453,400 | 18.0 |
| 6310 - Waste Services Rate Stabilization | - | 1,000,000 | 1,000,000 | 3,500,000 | 2,500,000 | 250.0 |
| 6320 - Waste Services Capital Purchases | 4,505 | 4,730 | 4,730 | 10,460 | 5,730 | 121.1 |
| 6330 - Waste Services Rehabilitation | 206,231 | 5,858 | 5,858 | 12,171 | 6,313 | 107.8 |
| 6511 - Transit | 220,384 | 202,227 | 202,227 | 301,585 | 99,358 | 49.1 |
| 6520 - Transportation | 149,227 | 143,745 | 143,745 | 174,453 | 30,708 | 21.4 |
| 6540 - Consolidated Transit Services Agency | 27,185 | 24,955 | 24,955 | 37,405 | 12,450 | 49.9 |
| 6591 - Youth Development | 620,581 | 584,418 | 584,418 | 566,092 | (18,326) | (3.1) |
| 7001 - Other Post Employment Trust | - | 8,470,666 | 8,470,666 | 8,535,471 | 64,805 | 0.8 |
| 7201 - Successor Agency to the former RDA | 232,960 | 1,678,699 | 1,678,699 | 797,152 | (881,547) | (52.5) |
| 7499 - Special Assessments Community Facility Districts | 1,950,644 | - | - | - | - | - |
| **TOTAL** | **$ 90,734,455** | **$ 75,721,715** | **$ 90,698,213** | **$ 115,302,704** | **$ 24,604,491** | **27.1%** |

## Expenditures/Expenses by Division/Program

| Division/Program | FY2019-20 Actuals ($) | FY2020-21 Adopted ($) | FY2020-21 Amended ($) | FY2021-22 Budget ($) | FY2021-22 Change ($) | FY2021-22 Change (%) |
|---|---|---|---|---|---|---|
| Other Expenditures/Expenses | 82,604,117 | 67,418,409 | 82,394,907 | 98,064,395 | 15,669,488 | 19.0 |
| Retiree Payments | 8,129,417 | 8,303,306 | 8,303,306 | 8,388,309 | 85,003 | 1.0 |
| Annexation Payments | - | - | - | 8,850,000 | 8,850,000 | - |
| Fixed Asset Costs | 921 | - | - | - | - | - |
| **TOTAL** | **$ 90,734,455** | **$ 75,721,715** | **$ 90,698,213** | **$ 115,302,704** | **$ 24,604,491** | **27.1%** |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 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 | - | 1.000 |
| 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 | 4.000 | 4.000 | 3.000 | - | 3.000 |
| **City Attorney Total** | **9.000** | **9.000** | **9.000** | **-** | **9.000** |
| | | | | | |
| **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 | 4.000 | 4.000 | 4.000 | - | 4.000 |
| Deputy City Clerk I/II | 3.000 | 3.000 | 3.000 | - | 3.000 |
| 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 |
| Management Assistant I/II | 1.000 | 1.000 | 1.000 | - | 1.000 |
| **City Manager Total** | **6.000** | **6.000** | **6.000** | **1.000** | **7.000** |
| | | | | | |
| **Development Services** | | | | | |
| Administrative Analyst I/II | 1.000 | 1.000 | - | - | - |
| 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 | 6.000 | 6.000 | 6.000 | - | 6.000 |
| 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 | 3.000 | 3.000 | 3.000 | 1.000 | 4.000 |
| Code Enforcement Supervisor | 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 | 6.000 | - | 6.000 |
| Construction Inspection Superintendent | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Development Services Administrator | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Development Services Analyst | 1.000 | 1.000 | 1.000 | 1.000 | 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 | 3.000 | - | 3.000 |
| 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 |
| Office Assistant I/II | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Permit Technician I/II | 3.000 | 3.000 | 3.000 | - | 3.000 |
| 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 |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 Budget |
|---|---|---|---|---|---|
| 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 Analyst | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Engineer | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Senior Permits Technician | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Planner | 2.000 | 2.000 | 2.000 | - | 2.000 |
| **Development Services Total** | **69.000** | **69.000** | **69.000** | **2.000** | **71.000** |
| | | | | | |
| **Economic Development** | | | | | |
| Administrative Analyst I/II | 1.000 | 1.000 | - | - | - |
| 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 | 2.000 | 1.000 | 3.000 |
| Housing Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Housing Supervisor | - | - | 1.000 | - | 1.000 |
| Housing Technician I/II | 3.000 | 3.500 | 3.750 | - | 3.750 |
| Management Analyst I/II | - | - | 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** | **14.000** | **14.500** | **14.750** | **1.000** | **15.750** |
| | | | | | |
| **Electric** | | | | | |
| Administrative Assistant | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Administrative Technician | 4.000 | 4.000 | 3.000 | (0.500) | 2.500 |
| AMI Project Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Assistant Electric Utility Director | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Associate/Assistant Electric Analyst | - | - | 2.000 | - | 2.000 |
| Data Management Specialist I/II | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Department Public Information Officer | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Electric Business Analyst I/II | 6.000 | 6.000 | 8.000 | - | 8.000 |
| Electric Compliance Analyst | 3.000 | 3.000 | 2.000 | - | 2.000 |
| Electric Customer Programs Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Electric Drafting Technician I/II | 2.000 | 2.000 | 1.000 | - | 1.000 |
| Electric Engineering Technician I/II | 5.000 | 5.000 | 5.000 | - | 5.000 |
| Electric Engineering Technician Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Electric Line Troubleshooter | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Electric Materials Technician I/II | 4.000 | 4.000 | 4.000 | - | 4.000 |
| 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 Resources Analyst I/II | 5.000 | 5.000 | - | - | - |
| Electric Resource Planner I/II | - | - | 4.000 | - | 4.000 |
| Electric Risk and Compliance Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Electric Safety Coordinator | 1.000 | 1.000 | - | - | - |
| Electric Substation Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| 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 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 | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Electric Utility Technician I/II | 17.000 | 17.000 | 17.000 | - | 17.000 |
| Electric/Apprentice Line Technician | 15.000 | 15.000 | 15.000 | - | 15.000 |
| Energy Program Technician | 4.000 | 4.000 | 4.000 | - | 4.000 |
| Energy Services Account Representative I/II | 2.000 | 2.000 | 2.000 | 1.000 | 3.000 |
| Finance Utility Billing Analyst I/II | - | - | - | 3.000 | 3.000 |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 Budget |
|---|---|---|---|---|---|
| GIS Analyst I/II | 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 | 1.000 | 1.000 | 1.000 | 0.500 | 1.500 |
| Meter Reader | - | - | - | 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 | 4.000 | - | 4.000 |
| 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 | 1.000 | 1.000 | 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 | 8.000 | 8.000 | 9.000 | 1.000 | 10.000 |
| Power Supply and Portfolio Administrator | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Electric Business Analyst | 3.000 | 3.000 | 3.000 | 1.000 | 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 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 Finance Utility Billing Analyst I/II | - | - | - | 3.000 | 3.000 |
| Senior GIS Analyst | - | - | 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 |
| Utility Billing and Field Services Supervisor | - | - | - | 1.000 | 1.000 |
| Utility Billing Operations Manager | - | - | - | 1.000 | 1.000 |
| Utility Customer Service Representative II | - | - | - | 13.750 | 13.750 |
| Utility Customer Service Specialist II | - | - | - | 4.000 | 4.000 |
| Utility Customer Service Supervisor | - | - | - | 1.000 | 1.000 |
| Utility Government Relations Administrator | 1.000 | 1.000 | 1.000 | - | 1.000 |
| **Electric Total** | **154.000** | **154.000** | **156.000** | **37.750** | **193.750** |
| | | | | | |
| **Environmental Utilities** | | | | | |
| Administrative Assistant | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Administrative Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Administrative Technician | 3.000 | 3.000 | 3.000 | 1.000 | 4.000 |
| Assistant Environmental Utilities Director | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Associate (PE)/Assistant/Junior Engineer | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Associate Engineer | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Data Management Specialist I/II | 2.000 | 2.000 | 2.000 | 1.000 | 3.000 |
| 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 |
| Electronics Technician I/II | 5.000 | 5.000 | - | - | - |
| 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 |
| Environmental Utilities Director | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Environmental Utilities Instrument and Control Technician I/II | - | - | 5.000 | 1.000 | 6.000 |
| Environmental Utilities Maintenance Superintendent | 1.000 | 1.000 | 1.000 | - | 1.000 |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 Budget |
|---|---|---|---|---|---|
| Environmental Utilities Rate Analyst I/II | 4.000 | 4.000 | - | - | - |
| Environmental Utility Compliance Administrator | 1.000 | 1.000 | 2.000 | 1.000 | 3.000 |
| ERP Business Analyst I/II | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Finance Clerk I/II | 2.000 | 2.000 | 2.000 | - | 2.000 |
| GIS Analyst I/II | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Hydrogeologist | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Industrial Waste Specialist | 2.000 | 2.000 | 1.000 | - | 1.000 |
| Industrial Waste Technician | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Interpretive Services Specialist I/II | 1.000 | 1.000 | 3.000 | - | 3.000 |
| Interpretive Services Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Laboratory Technician I/II | 5.000 | 5.000 | 4.000 | - | 4.000 |
| Management Analyst I/II | - | - | - | 1.000 | 1.000 |
| Marketing and Communication Analyst I/II | 2.000 | 2.000 | 1.000 | - | 1.000 |
| Materials Technician | 1.000 | 1.000 | 2.000 | - | 2.000 |
| Office Assistant I/II | 11.750 | 12.000 | 12.000 | (1.000) | 11.000 |
| Organics Truck Driver | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Plant and Equipment Maintenance Worker I/II | 2.000 | 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 | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Principal Engineer | 2.000 | 2.000 | 2.000 | - | 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 | 4.000 | 4.000 | - | 4.000 |
| Refuse Superintendent | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Refuse Supervisor | 2.000 | 3.000 | 3.000 | 1.000 | 4.000 |
| Refuse Truck Driver I/II | 35.000 | 35.000 | 35.000 | 7.000 | 42.000 |
| 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 | - | 3.000 |
| Senior Environmental Utilities Business Analyst | - | - | 1.000 | - | 1.000 |
| Senior Engineering Technician | 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 Plant and Equipment Mechanic | 1.000 | 1.000 | - | - | - |
| Senior Preventative Maintenance Technician | 2.000 | 2.000 | 3.000 | - | 3.000 |
| Senior Refuse Truck Driver | 6.000 | 6.000 | 6.000 | - | 6.000 |
| 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 | 4.000 | 4.000 | 5.000 | - | 5.000 |
| Senior Water Distribution Worker | 5.000 | 5.000 | 5.000 | - | 5.000 |
| Solid Waste Billing Technician | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Utility Government Relations Administrator | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Wastewater Collection Supervisor | 1.000 | 1.000 | - | - | - |
| Wastewater Collection Superintendent | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Wastewater Collection Supervisor | 1.000 | 2.000 | 3.000 | - | 3.000 |
| Wastewater Treatment Plant Chief Operator | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Wastewater Treatment Plant Operator Grade I/II | 6.000 | 6.000 | - | - | - |
| Wastewater Treatment Plant Operator Grade III 24Hr | 4.000 | 4.000 | 4.000 | - | 4.000 |
| Wastewater Treatment Plant Operator Grade III 8Hr | 4.000 | 4.000 | 10.000 | - | 10.000 |
| Wastewater Treatment Plant Operator Grade IV | 1.000 | 2.000 | 2.000 | - | 2.000 |
| Wastewater Utility Maintenance Worker I/II | 23.000 | 23.000 | 24.000 | 1.000 | 25.000 |
| Water Conservation Administrator | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Water Conservation Specialist | 1.000 | 1.000 | 1.000 | - | 1.000 |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 Budget |
|---|---|---|---|---|---|
| Water Conservation Worker I/II | 4.000 | 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 | 22.000 | 22.000 | - | 22.000 |
| Water Quality Lab Supervisor | 1.000 | 1.000 | 2.000 | - | 2.000 |
| Water Quality Technician | - | - | 1.000 | - | 1.000 |
| Water Treatment Plant Chief Operator | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Water Treatment Plant Operator Grade I/II 24Hr | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Water Treatment Plant Operator Grade III 24Hr | 5.000 | 5.000 | 5.000 | - | 5.000 |
| **Environmental Utilities Total** | **244.750** | **250.000** | **255.000** | **13.000** | **268.000** |
| | | | | | |
| **Finance** | | | | | |
| Accountant I/II | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Accounting Manager | - | - | 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 Analyst I/II | 1.000 | 1.000 | - | - | - |
| Administrative Assistant | 1.000 | 1.000 | - | - | - |
| Administrative Technician | 1.000 | 1.000 | 1.500 | (0.500) | 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 |
| Billing Services Manager | 1.000 | 1.000 | 1.000 | (1.000) | - |
| Budget Analyst I/II | 2.750 | 2.750 | 2.750 | - | 2.750 |
| Budget Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Buyer I/II | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Controller | 1.000 | 1.000 | - | - | - |
| Courier | 1.000 | 1.000 | 1.000 | - | 1.000 |
| ERP Business Analyst I/II | 3.000 | 3.000 | 3.000 | - | 3.000 |
| ERP Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Finance Clerk I/II | 16.750 | 16.750 | 17.375 | (13.750) | 3.625 |
| Finance Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Finance Supervisor | 2.000 | 2.000 | 2.000 | (2.000) | - |
| Finance Technician I/II | 6.000 | 6.000 | 6.000 | (4.000) | 2.000 |
| Finance Utility Billing Analyst I/II | 3.000 | 3.000 | 3.000 | (3.000) | - |
| Financial Analyst I/II | 3.000 | 3.000 | - | - | - |
| Management Analyst I/II | - | - | 1.000 | - | 1.000 |
| Management Assistant I/II | - | - | 1.000 | - | 1.000 |
| Marketing and Communication Analyst I/II | 0.500 | 0.500 | 0.500 | (0.500) | - |
| Meter Reader | 3.000 | 3.000 | 3.000 | (3.000) | - |
| Meter Service Worker | 1.000 | 1.000 | 1.000 | (1.000) | - |
| Office Assistant I/II | 0.625 | 0.625 | - | - | - |
| Payroll Clerk I/II | 1.600 | 1.600 | 1.600 | - | 1.600 |
| Payroll Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Payroll Technician I/II | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Purchasing and Warehouse Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Accountant | - | - | 3.000 | - | 3.000 |
| Senior Buyer | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Finance Technician | 2.000 | 2.000 | 2.000 | (2.000) | - |
| Senior Meter Service Worker | 1.000 | 1.000 | 1.000 | (1.000) | - |
| Senior Payroll Technician | - | - | 1.000 | - | 1.000 |
| Senior Utility Billing Analyst | 1.000 | 1.000 | 1.000 | (1.000) | - |
| Senior Warehouse Worker | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Warehouse Worker I/II | 1.000 | 1.000 | 1.000 | - | 1.000 |
| **Finance Total** | **72.225** | **72.225** | **73.725** | **(32.750)** | **40.975** |
| | | | | | |
| **Fire** | | | | | |
| Administrative Analyst I/II | 1.000 | 1.000 | - | - | - |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 Budget |
|---|---|---|---|---|---|
| Administrative Assistant | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Administrative Technician | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Assistant Fire Chief | 2.000 | 2.000 | 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 | 3.000 | 3.000 | 5.000 | - | 5.000 |
| Fire Battalion Chief | 5.000 | 5.000 | 6.000 | - | 6.000 |
| Fire Captain | 30.000 | 30.000 | 30.000 | - | 30.000 |
| 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 | - | 30.000 |
| Fire Inspection Supervisor | 1.000 | 1.000 | - | - | - |
| Fire Inspector I/II | 1.000 | 1.000 | - | - | - |
| Firefighter Paramedic I/II | 36.000 | 36.000 | 36.000 | - | 36.000 |
| GIS Analyst I/II | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Management Analyst I/II | - | - | 1.000 | - | 1.000 |
| Office Assistant I/II | 1.000 | 1.000 | 1.000 | - | 1.000 |
| **Fire Total** | **119.000** | **119.000** | **119.000** | **-** | **119.000** |
| | | | | | |
| **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 | 2.000 | 2.000 | 2.000 | 1.000 | 3.000 |
| 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 | 6.000 | 6.000 | 6.000 | - | 6.000 |
| 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** | **15.000** | **15.000** | **15.000** | **1.000** | **16.000** |
| | | | | | |
| **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 | 12.000 | 12.000 | 12.000 | - | 12.000 |
| Chief Information Officer | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Database Analyst I/II | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Information Security Administrator | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Information Technology Analyst I/II | 10.000 | 9.000 | 12.000 | - | 12.000 |
| 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 | - | 3.000 |
| Senior Business Systems Analyst | 4.000 | 4.000 | 3.000 | - | 3.000 |
| Senior Database Analyst | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Information Technology Analyst | - | 1.000 | - | - | - |
| Senior Information Technology Technician | 3.000 | 3.000 | 2.000 | - | 2.000 |
| **Information Technology Total** | **47.000** | **47.000** | **47.000** | **-** | **47.000** |
| | | | | | |
| **Parks, Recreation & Libraries** | | | | | |
| Administrative Analyst I/II | 2.000 | 2.000 | - | - | - |
| Administrative Assistant | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Administrative Technician | 6.000 | 6.000 | 6.000 | - | 6.000 |
| 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 | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Child Care Site Coordinator | 8.000 | 9.000 | 9.000 | - | 9.000 |
| Department Public Information Officer | - | - | 1.000 | - | 1.000 |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 Budget |
|---|---|---|---|---|---|
| Irrigation Technician | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Librarian I/II | 6.500 | 6.500 | 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 |
| Marketing and Communication Analyst I/II | 1.000 | 1.000 | - | 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 |
| Office Assistant I/II | 9.000 | 9.000 | 9.000 | - | 9.000 |
| Park Development Project Manager I/II | - | - | 2.000 | | 2.000 |
| Park Development Analyst I/II | 2.000 | 2.000 | - | - | - |
| Parks Maintenance Worker I/II | 16.000 | 17.000 | 17.000 | 3.000 | 20.000 |
| Parks Planning and Development Superintendent | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Parks Project Technician | 4.000 | 4.000 | 5.000 | - | 5.000 |
| Parks Recreation and Libraries Coordinator I/II | 7.000 | 7.000 | 9.000 | 1.000 | 10.000 |
| Parks Recreation and Libraries Director | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Parks Recreation and Libraries Manager | 3.000 | 3.000 | 3.000 | - | 3.000 |
| Parks Recreation and Libraries Recreation Coordinator I/II | 1.000 | 1.000 | - | - | - |
| Parks Recreation and Libraries Superintendent | 5.000 | 5.000 | 5.000 | - | 5.000 |
| Parks Supervisor | 3.000 | 3.000 | 3.000 | 1.000 | 4.000 |
| Recreation and Library Supervisor | 9.000 | 9.000 | 9.000 | - | 9.000 |
| Senior Interpretive Services Specialist | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Parks Maintenance Worker | 6.000 | 6.000 | 5.000 | - | 5.000 |
| Tree Trimmer I/II | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Urban Forester | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Youth Development Program Coordinator | 5.000 | 5.000 | 5.000 | - | 5.000 |
| **Parks, Recreation & Libraries Total** | **114.500** | **116.500** | **116.500** | **9.000** | **125.500** |
| | | | | | |
| **Police** | | | | | |
| Administrative Analyst I/II | 1.000 | 1.000 | - | - | - |
| Administrative Assistant | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Animal Control Officer | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Animal Control Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Communications Supervisor | 3.000 | 3.000 | 4.000 | - | 4.000 |
| Community Services Officer I/II | 9.000 | 9.000 | 9.000 | 1.000 | 10.000 |
| 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 | 20.000 | 21.000 | 20.000 | - | 20.000 |
| Management Analyst I/II | - | - | 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 | - | 7.000 |
| Police Officer/Police Trainee | 111.000 | 112.000 | 116.000 | 1.000 | 117.000 |
| Police Property and Evidence Clerk I/II | 3.000 | 3.000 | 3.000 | 1.000 | 4.000 |
| Police Property and Evidence Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Police Records Clerk I/II | 11.000 | 11.000 | 11.000 | - | 11.000 |
| Police Scene Technician I/II | 4.000 | 4.000 | 4.000 | - | 4.000 |
| Police Sergeant | 15.000 | 15.000 | 15.000 | - | 15.000 |
| 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 |
| Rangemaster | 1.000 | 1.000 | 1.000 | (1.000) | - |
| Records Supervisor | 1.000 | 1.000 | 1.000 | 1.000 | 2.000 |
| **Police Total** | **202.000** | **204.000** | **208.000** | **3.000** | **211.000** |
| | | | | | |
| **Public Affairs & Communications** | | | | | |
| Department Public Information Officer | 1.000 | 1.000 | 1.000 | - | 1.000 |

# Position Allocation Schedule

| Department/Position Classification | FY2019-20 Actuals | FY2020-21 Approved Budget | FY2020-21 Amended Budget | FY2021-22 Changes | FY2021-22 Budget |
|---|---|---|---|---|---|
| Deputy City Manager | 1.000 | 1.000 | 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 | - | 2.000 |
| Public Information Officer | 1.000 | 1.000 | 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** | **-** | **7.000** |
| | | | | | |
| **Public Works** | | | | | |
| Administrative Analyst I/II | 1.000 | 1.000 | - | - | - |
| Administrative Assistant | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Administrative Technician | 4.750 | 4.750 | 5.750 | - | 5.750 |
| Alternative Transportation Analyst I/II | 2.750 | 2.750 | 1.750 | - | 1.750 |
| Alternative Transportation Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Associate (PE)/Assistant/Junior Engineer | 10.000 | 10.000 | 10.000 | 1.000 | 11.000 |
| Building Maintenance Worker I/II | 5.000 | 5.000 | 5.000 | - | 5.000 |
| Community Relations Analyst | 0.750 | 0.750 | 0.750 | 0.250 | 1.000 |
| Custodian | 4.000 | 4.000 | 4.000 | - | 4.000 |
| Custodian Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Electronics Technician I/II | 4.000 | 4.000 | 4.000 | - | 4.000 |
| Engineering Manager | - | - | 1.000 | - | 1.000 |
| Engineering Technician I/II | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Equipment Maintenance Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Equipment Serviceworker | 4.000 | 4.000 | 4.000 | - | 4.000 |
| Facilities Manager | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Facilities Supervisor | 1.000 | 1.000 | 1.000 | 1.000 | 2.000 |
| Financial Analyst I/II | 1.000 | 1.000 | - | - | - |
| Fleet Management Technician | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Fleet Manager | 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 | 2.000 |
| Mechanic I/II | 8.000 | 9.000 | 9.000 | - | 9.000 |
| Office Assistant I/II | 4.000 | 4.000 | 4.000 | 2.000 | 6.000 |
| Preventative Maintenance Supervisor | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Principal Engineer | 1.000 | 1.000 | - | - | - |
| Project Coordinator | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Public Works Director | 1.000 | 1.000 | 1.000 | - | 1.000 |
| Senior Building Maintenance Worker | 1.000 | 1.000 | 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 Superintendent | 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 | - | 19.000 |
| Street Sweeper Operator | 5.000 | 5.000 | 5.000 | - | 5.000 |
| Traffic Signal Maintenance Worker I/II | 2.000 | 2.000 | 2.000 | - | 2.000 |
| Transit Operations Analyst I/II | - | - | 1.000 | - | 1.000 |
| Transportation Grants Analyst | - | - | 1.000 | - | 1.000 |
| Vehicle Maintenance Parts Buyer | 1.000 | 1.000 | 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** | **110.250** | **111.250** | **112.250** | **5.250** | **117.500** |
| | | | | | |
| **Grand Total** | **1,195.725** | **1,206.475** | **1,220.225** | **40.250** | **1,260.475** |

# Capital Improvement Program - Alphabetical Order

## Capital Improvement Program


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# Capital Improvement Program Overview



## Capital Improvement Program Overview

The City of Roseville's Capital Improvement Program (CIP) includes projects related to the acquisition, design, construction, or expansion, of an element of the City's infrastructure including physical improvements such as streets, public buildings, public services infrastructure, and parks, among others, as well as equipment and technology infrastructure.

In addition to City Council approval of CIP project budgets, purchase orders, service agreements, and contracts related to these projects are also approved by City Council.

The CIP projects presented in detail in this section are only those projects that are requesting new budget approval in this or future budget years. Since CIP budgets are approved on a total project basis, any unspent funds at the end of the fiscal year are carried forward automatically into the next year's budget. A list of the current CIP projects that will have their unspent budgets carried over into the next fiscal year is presented on the summary page of each CIP classification.

The CIP section is organized by classification, then by new or existing projects, and project number in ascending order.

CIP budget sheets display general project information and include department, location, description, operating budget impact, the City Council Goal associated with the project, and a summary timeline. The funding overview section of each project budget sheet summarizes the project's financial information, and the FY2021-22 and 5-Year Plan section provides project cost estimates by funding source for the City of Roseville's CIP projects for FY2021-22 through FY2025-26.

Projects are classified as follows:

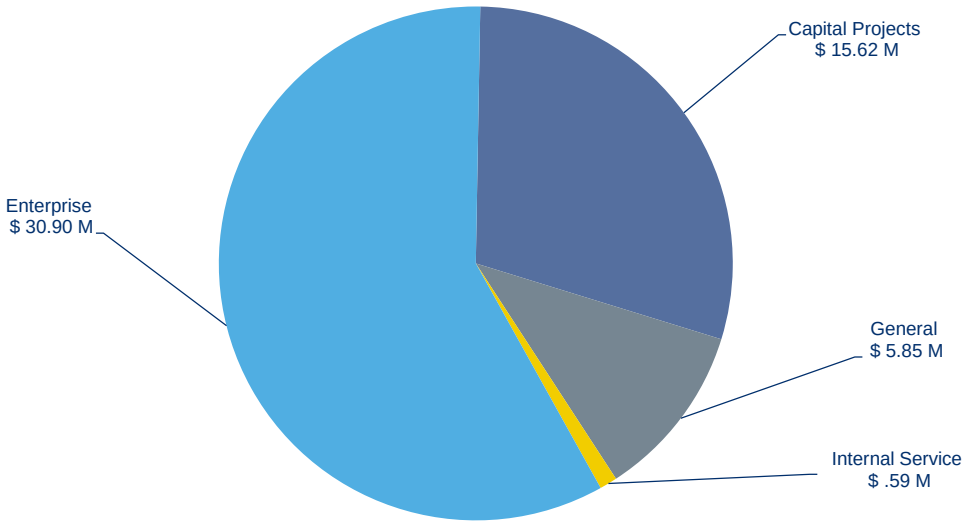
- Citywide Technology
- Electric
- General Government
- Parks, Recreation & Libraries
- Public Safety
- Public Works
- Waste Services
- Wastewater
- Water

The table titled "Capital Improvement Program Summary: FY2021-22 through FY2025-26" is a high-level view of the total project expenditures in each category of capital expenses over the next five years.

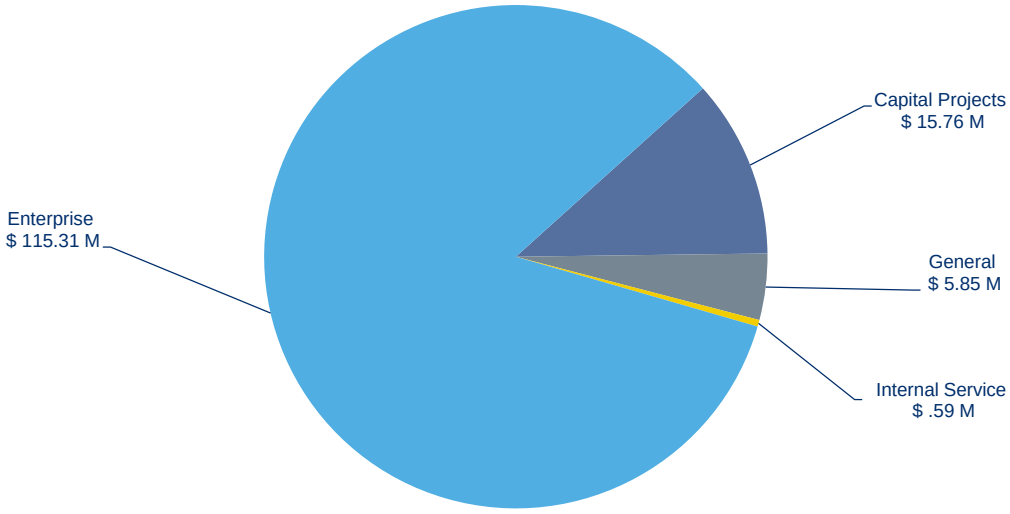
# Capital Projects Summary by Fund

| Fund | FY2020-21 Project Carryover Net of Revenue | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Five-Year Plan |
|---|---|---|---|---|---|---|---|---|
| 1001 - General | 238,986 | 2,118,138 | 5,850,000 | - | - | - | - | 5,850,000 |
| 1030 - Strategic Improvement | 609,540 | 609,540 | - | - | - | - | - | - |
| 2301 - State Gas Tax | 195,188 | 645,188 | - | - | - | - | - | - |
| 2305 - Highway Users Tax | 829,093 | 1,054,093 | - | - | - | - | - | - |
| 2591 - Diamond Oaks | - | 120,000 | - | - | - | - | - | - |
| 2594 - Woodcreek | - | 40,000 | - | - | - | - | - | - |
| 2824 - Affordable Housing In Lieu and Program Equity | 3 | 3 | - | - | - | - | - | - |
| 3002 - North Central CFD 1 | - | 1,000,000 | - | - | - | - | - | - |
| 3016 - Diamond Creek CFD 1 | 157,000 | 300,000 | - | - | - | - | - | - |
| 3110 - General Capital Projects | 2,067,388 | 2,093,388 | - | - | - | - | - | - |
| 3130 - Parks Recreation and Library Capital Projects | 608,728 | 1,228,728 | 2,140,800 | - | - | - | - | 2,140,800 |
| 3131 - Parks and Recreation Fee Funded Projects | 16,060 | 16,060 | 35,000 | - | - | - | - | 35,000 |
| 3151 - Traffic Mitigation | 4,350,817 | 5,997,219 | - | - | - | - | - | - |
| 3180 - Blue Oaks Blvd Fee | 5,381 | 1,505,381 | - | - | - | - | - | - |
| 3181 - Westpark Drive Fee | 353,983 | 1,353,983 | - | - | - | - | - | - |
| 3201 - Roadway | 62,496 | 5,782,432 | - | - | - | - | - | - |
| 3210 - Utility Impact Reimbursement | 7,727 | 7,727 | - | - | - | - | - | - |
| 3303 - Citywide Park | 3,038,331 | 3,038,331 | 1,085,000 | - | - | - | - | 1,085,000 |
| 3304 - Citywide Park - West Roseville SP | 4,718,841 | 4,718,841 | 1,300,000 | - | - | - | - | 1,300,000 |
| 3308 - Neighborhood Park - North Central Roseville SP | 178,004 | 178,004 | 1,500,000 | - | - | - | - | 1,500,000 |
| 3311 - Neighborhood Park - West Roseville SP | 1,626,021 | 5,329,424 | 4,400,000 | - | - | - | - | 4,400,000 |
| 3312 - Neighborhood Park - Infill | 99,950 | 99,950 | 1,000,000 | - | - | - | - | 1,000,000 |
| 3314 - Neighborhood Park - Stoneridge | 7,221 | 7,221 | - | - | - | - | - | - |
| 3318 - Neighborhood Park - Westbrook | 862,579 | 987,579 | 1,555,411 | 144,589 | - | - | - | 1,700,000 |
| 3319 - Neighborhood Park - Sierra Vista | - | 125,000 | 2,600,000 | - | - | - | - | 2,600,000 |
| 3323 - Bike Trail - Creekview | - | 623,040 | - | - | - | - | - | - |
| 3355 - Public Facilities | 1,289,247 | 1,289,247 | - | - | - | - | - | - |
| 3360 - Fire Facilities | 401,000 | 401,000 | - | - | - | - | - | - |
| 4001 - Fleet Services | 9,400 | 619,400 | - | - | - | - | - | - |
| 4005 - Fleet Replacement | - | - | 652 | - | - | - | - | 652 |
| 4061 - Facility Services | 9,400 | 9,400 | - | - | - | - | - | - |
| 4065 - Facility Rehabilitation | 65,818 | 745,818 | 76,386 | - | - | - | - | 76,386 |
| 4101 - Information Technology Operations | - | 418,000 | - | - | - | - | - | - |
| 4105 - Information Technology Replacement | 347,565 | 762,209 | 510,105 | - | - | - | - | 510,105 |
| 6001 - Electric | 27,651,395 | 53,387,776 | 18,582,184 | 21,053,000 | 10,632,000 | 9,102,000 | 7,231,000 | 66,600,184 |
| 6101 - Water Operations | 8,315,298 | 9,465,298 | 944,000 | 2,000,000 | - | - | - | 2,944,000 |
| 6120 - Water Construction | 34,699,845 | 49,629,036 | 2,925,000 | 500,000 | 500,000 | - | - | 3,925,000 |
| 6130 - Water Rehabilitation | 9,347,840 | 18,925,690 | 1,693,372 | 266,720 | - | - | - | 1,960,092 |
| 6140 - Water Meter Retrofit | 100,000 | 250,000 | - | - | - | - | - | - |
| 6201 - Wastewater Operations | 166,652 | 166,652 | - | - | - | - | - | - |
| 6230 - Wastewater Rehabilitation | 4,798,759 | 19,356,017 | 1,514,515 | 2,066,720 | - | - | - | 3,581,235 |
| 6231 - Wastewater Regional Rehabilitation | - | 1,140,000 | 5,147,000 | 1,558,000 | 1,409,000 | - | - | 8,114,000 |
| 6301 - Waste Services Operations | 8,763,148 | 9,763,148 | - | - | - | - | - | - |
| 6330 - Waste Services Rehabilitation | 820,665 | 903,141 | 52,044 | 266,560 | - | - | - | 318,604 |
| 6511 - Transit | 2,079,023 | 10,619,880 | 10,000 | 1,820,000 | 6,325,000 | - | - | 8,155,000 |
| 6520 - Transportation | (1,942,943) | 4,553,578 | 29,262 | 1,565,000 | 1,565,000 | 14,325,000 | 2,225,000 | 19,709,262 |
| 6591 - Youth Development | 342,841 | 387,841 | - | - | - | - | - | - |
| 7201 - Successor Agency to the former RDA | 65,447 | 65,447 | - | - | - | - | - | - |
| **TOTAL** | **117,363,737** | **221,837,848** | **52,950,731** | **31,240,589** | **20,431,000** | **23,427,000** | **9,456,000** | **137,505,320** |

**FY2021-22 Capital Improvement Program**
**(Expenditures)**
**$52.9 Million**




**FY2021-22 through FY2025-26 Capital Improvement Program**
**(Expenditures)**
**$137.5 Million**

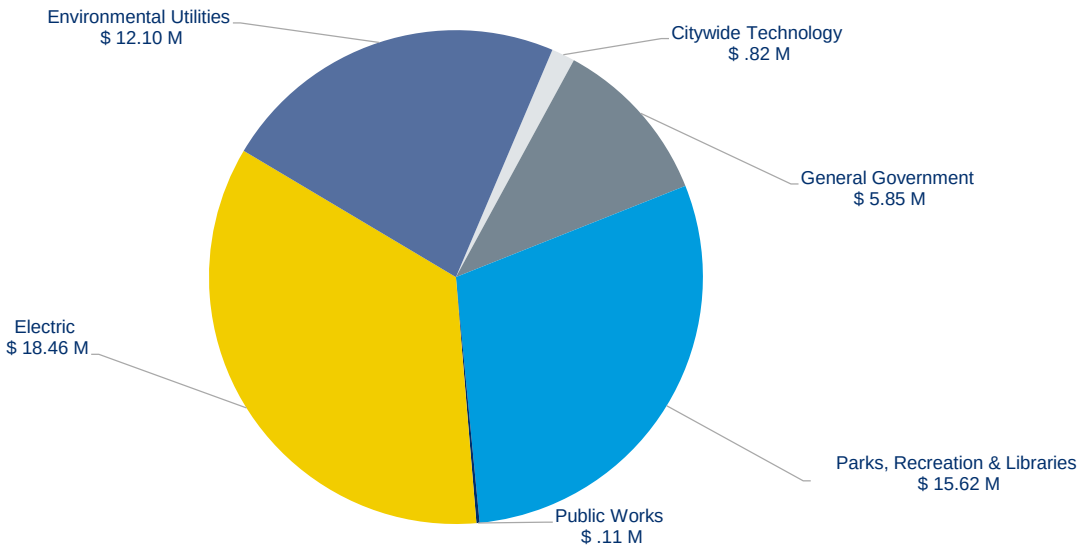


# Capital Improvement Program Summary: FY2021-22 through FY2025-26

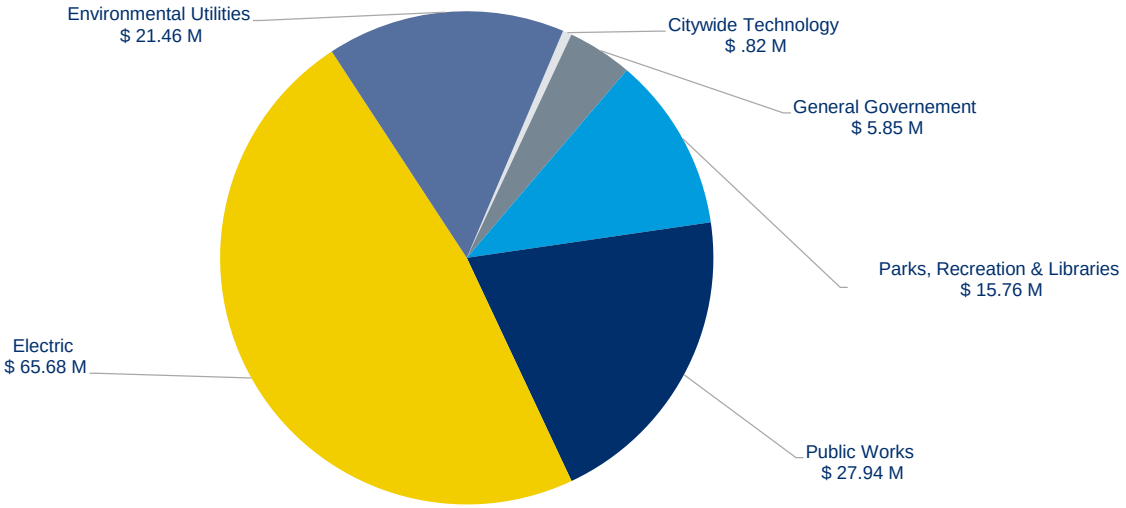
| | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Five-Year Plan | Total Projects |
|---|---|---|---|---|---|---|---|---|---|
| Citywide Technology Projects | 19,978,158 | 4,961,673 | 815,000 | - | - | - | - | 815,000 | 25,754,831 |
| Roseville Electric Projects | 38,672,341 | 52,394,363 | 18,463,520 | 20,253,000 | 10,632,000 | 9,102,000 | 7,231,000 | 65,681,520 | 156,748,224 |
| General Government Projects | 2,078,195 | 3,440,545 | 5,850,000 | - | - | - | - | 5,850,000 | 11,368,740 |
| Parks, Recreation & Libraries Projects | 34,323,919 | 14,520,452 | 15,616,211 | 144,589 | - | - | - | 15,760,800 | 64,605,171 |
| Public Safety Projects | 32,619 | 969,828 | - | - | - | - | - | - | 1,002,447 |
| Public Works Projects | 62,159,355 | 36,890,557 | 110,000 | 3,385,000 | 7,890,000 | 14,325,000 | 2,225,000 | 27,935,000 | 126,984,912 |
| Waste Services Projects | 4,939,153 | 15,589,079 | - | 1,600,000 | - | - | - | 1,600,000 | 22,128,232 |
| Wastewater Projects | 29,930,367 | 20,042,091 | 6,587,000 | 3,358,000 | 1,409,000 | - | - | 11,354,000 | 61,326,458 |
| Water Projects | 32,621,857 | 73,029,260 | 5,509,000 | 2,500,000 | 500,000 | - | - | 8,509,000 | 114,160,117 |
| **TOTAL** | **$ 224,735,964** | **$ 221,837,848** | **$ 52,950,731** | **$ 31,240,589** | **$ 20,431,000** | **$ 23,427,000** | **$ 9,456,000** | **$ 137,505,320** | **$ 584,079,132** |

# Capital Improvement Budget by Classification

**FY2021-22 Capital Improvement Program**
**(Expenditures)**
**$52.9 Million**




**FY2021-22 through FY2025-26 Capital Improvement Program**
**(Expenditures)**
**$137.5 Million**



# Citywide Technology Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| Human Resources Applicant Tracking System | D-9 | 500180 | - | - | 100,000 | - | - | - | - | 100,000 |
| Human Resources Performance Management System | D-10 | 500181 | - | - | 100,000 | - | - | - | - | 100,000 |
| Security Enhancements | D-11 | 500182 | - | - | 100,000 | - | - | - | - | 100,000 |
| Virtual Machine Server Infrastructure Replacement | D-12 | 500183 | - | - | 515,000 | - | - | - | - | 515,000 |
| | **TOTAL** | | **$ -** | **$ -** | **$ 815,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 815,000** |
| **Carryover Projects** | | | | | | | | | | |
| CAD and RMS Replacement | | 400017 | 1,542,010 | 137,769 | - | - | - | - | - | 1,679,779 |
| Enterprise Resource Planning | | 400069 | 10,876,560 | 470,907 | - | - | - | - | - | 11,347,467 |
| 800 Mhz Radio System Replacement | | 400091 | 6,849,680 | 409,169 | - | - | - | - | - | 7,258,849 |
| East Radio Site Relocation | | 400126 | 67,500 | 1,432,500 | - | - | - | - | - | 1,500,000 |
| Security Phase II | | 500036 | - | 50,000 | - | - | - | - | - | 50,000 |
| Wireless Replacement | | 500037 | - | 200,000 | - | - | - | - | - | 200,000 |
| Document Management System | | 500038 | - | 284,280 | - | - | - | - | - | 284,280 |
| Storage Replacement | | 500039 | 642,408 | 57,592 | - | - | - | - | - | 700,000 |
| ERP Timekeeping Replacement | | 500093 | - | 1,226,456 | - | - | - | - | - | 1,226,456 |
| Fire Station Alerting System Replacement | | 500131 | - | 250,000 | - | - | - | - | - | 250,000 |
| Customer Relationship Management | | 500132 | - | 250,000 | - | - | - | - | - | 250,000 |
| Informatica Cloud ESB Enterprise Asset Management Integration | | 500133 | - | 35,000 | - | - | - | - | - | 35,000 |
| Open Data | | 500135 | - | 18,000 | - | - | - | - | - | 18,000 |
| IT Security Enhancements | | 500139 | - | 100,000 | - | - | - | - | - | 100,000 |
| Telecommunications Software Upgrade | | 500140 | - | 40,000 | - | - | - | - | - | 40,000 |
| **TOTAL CARRYOVER** | | | **$ 19,978,158** | **$ 4,961,673** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 24,939,831** |
| **TOTAL CITYWIDE TECHNOLOGY PROJECTS** | | | **$ 19,978,158** | **$ 4,961,673** | **$ 815,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 25,754,831** |

# Human Resources Applicant Tracking System

**PROJECT NUMBER** 500180

**CLASSIFICATION** Citywide Technology

**DEPARTMENT** Information Technology Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for the evaluation, selection, and implementation of a new applicant tracking system. The City currently utilizes CalOpps for its applicant tracking system; however, this job board does not contain many of the features commonly available in modern applicant tracking systems that create efficiencies for hiring managers and HR personnel, such as:

- Automating the creation of eligible and referral lists with candidate auto-scoring
- Communicating with text messaging, electronic offer letters, and a self-service portal
- Generating reports for Equal Employment Opportunity (EEO), diversity and inclusion initiatives, and analyze time-to-hire
- Integrating with multiple background check and assessment providers
- Conducting on-line tests

**OPERATING BUDGET IMPACT**
The new applicant tracking system will increase efficiencies when evaluating and hiring new City of Roseville employees.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Deliver exceptional City services

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 100,000 | **$ 100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4005 - Fleet Replacement | 80 | - | - | - | - | 80 |
| 4065 - Facility Rehabilitation | 170 | - | - | - | - | 170 |
| 4105 - Information Technology Replacement | 62,589 | - | - | - | - | 62,589 |
| 6130 - Water Rehabilitation | 6,549 | - | - | - | - | 6,549 |
| 6230 - Wastewater Rehabilitation | 9,143 | - | - | - | - | 9,143 |
| 6330 - Waste Services Rehabilitation | 6,386 | - | - | - | - | 6,386 |
| 6520 - Transportation | 523 | - | - | - | - | 523 |
| 6001 - Electric | 14,560 | - | - | - | - | 14,560 |
| **TOTAL** | **$100,000** | **-** | **-** | **-** | **-** | **$100,000** |

# Human Resources Performance Management System

**PROJECT NUMBER** 500181

**CLASSIFICATION** Citywide Technology

**DEPARTMENT** Information Technology Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for evaluating, selecting, and implementing a new Human Resources (HR) Performance Management System. The City's current HR Performance Management system is Cornerstone, which is based on annual evaluations happening for all employees in the organization at the same time and is heavily customized to handle individual salary anniversary dates and probationary dates. These customizations have added complexity, functionality issues, and inefficiencies for users and HR staff. The City will be evaluating vendors to identify and implement a solution that more closely meets the City's needs.

**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**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 100,000 | **$ 100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4005 - Fleet Replacement | 80 | - | - | - | - | 80 |
| 4065 - Facility Rehabilitation | 170 | - | - | - | - | 170 |
| 4105 - Information Technology Replacement | 62,589 | - | - | - | - | 62,589 |
| 6130 - Water Rehabilitation | 6,549 | - | - | - | - | 6,549 |
| 6230 - Wastewater Rehabilitation | 9,143 | - | - | - | - | 9,143 |
| 6330 - Waste Services Rehabilitation | 6,386 | - | - | - | - | 6,386 |
| 6520 - Transportation | 523 | - | - | - | - | 523 |
| 6001 - Electric | 14,560 | - | - | - | - | 14,560 |
| **TOTAL** | **$100,000** | **-** | **-** | **-** | **-** | **$100,000** |

# Security Enhancements

**PROJECT NUMBER** 500182

**CLASSIFICATION** Citywide Technology

**DEPARTMENT** Information Technology Department

**LOCATION** Citywide

**DESCRIPTION**

This project provides funding to enhance the citywide cyber and information security systems, which includes the addition, update, and replacement of equipment that actually can no longer be serviced or that has reached the end of its useful life. Security systems such as firewalls, among others, have a limited lifetime and need to be replaced at multi-year intervals.

Security costs fluctuate due to technology, regulatory compliance, and economic changes, as well as to meet the increased need for risk mitigations against ever-evolving threats.

The systems to be added, updated, or replaced will provide enhanced ability to meet new and changed regulations and compliance requirements, mitigate and reduce threats in the ever-changing cyber threat landscape, and secure the services that employees, residents, and visitors depend on to perform daily business 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**
Deliver exceptional City services

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 100,000 | **$ 100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4005 - Fleet Replacement | 80 | - | - | - | - | 80 |
| 4065 - Facility Rehabilitation | 170 | - | - | - | - | 170 |
| 4105 - Information Technology Replacement | 62,589 | - | - | - | - | 62,589 |
| 6130 - Water Rehabilitation | 6,549 | - | - | - | - | 6,549 |
| 6230 - Wastewater Rehabilitation | 9,143 | - | - | - | - | 9,143 |
| 6330 - Waste Services Rehabilitation | 6,386 | - | - | - | - | 6,386 |
| 6520 - Transportation | 523 | - | - | - | - | 523 |
| 6001 - Electric | 14,560 | - | - | - | - | 14,560 |
| **TOTAL** | **$100,000** | **-** | **-** | **-** | **-** | **$100,000** |

# Virtual Machine Server Infrastructure Replacement

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Deliver exceptional City services

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**PROJECT NUMBER** 500183

**CLASSIFICATION** Citywide Technology

**DEPARTMENT** Information Technology Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to replace the aging virtual machine server infrastructure. The virtual machine server infrastructure offers the ability for over 400 servers to function in an efficient and resilient manner providing many services throughout every City department.

**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, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 515,000 | **$ 515,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4005 - Fleet Replacement | 412 | - | - | - | - | 412 |
| 4065 - Facility Rehabilitation | 876 | - | - | - | - | 876 |
| 4105 - Information Technology Replacement | 322,338 | - | - | - | - | 322,338 |
| 6130 - Water Rehabilitation | 33,725 | - | - | - | - | 33,725 |
| 6230 - Wastewater Rehabilitation | 47,086 | - | - | - | - | 47,086 |
| 6330 - Waste Services Rehabilitation | 32,886 | - | - | - | - | 32,886 |
| 6520 - Transportation | 2,693 | - | - | - | - | 2,693 |
| 6001 - Electric | 74,984 | - | - | - | - | 74,984 |
| **TOTAL** | **$515,000** | **-** | **-** | **-** | **-** | **$515,000** |

# Roseville Electric Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| Electric 12kV Upgrade and Extension | D-15 | 500174 | - | - | 486,000 | 801,000 | 1,131,000 | 1,724,000 | 1,586,000 | 5,728,000 |
| Industrial Switchgear No. 1 | D-16 | 500175 | - | - | 1,000,000 | 490,000 | - | - | - | 1,490,000 |
| Electric Wildfire Risk Mitigation | D-17 | 500176 | - | - | 210,000 | 410,000 | - | - | - | 620,000 |
| Roseville Energy Park Electric Boiler | D-18 | 500177 | - | - | 1,963,000 | 3,460,000 | - | - | - | 5,423,000 |
| Roseville Energy Park Gas Turbine Controls Upgrade | D-19 | 500178 | - | - | 564,520 | - | - | - | - | 564,520 |
| Roseville Energy Park Site Security | D-20 | 500179 | - | - | 1,600,000 | 1,600,000 | - | - | - | 3,200,000 |
| **Existing Projects** | | | | | | | | | | |
| Electric New Services | D-21 | 290001 | 6,016,869 | 8,483,131 | 6,300,000 | 5,400,000 | 5,900,000 | 5,500,000 | 3,500,000 | 41,100,000 |
| Electric Relay Replacement | D-22 | 400041 | 3,393,992 | 1,471,010 | 204,000 | 306,000 | 179,000 | - | 72,000 | 5,626,002 |
| Electric Cable Replacement | D-23 | 400042 | 3,467,529 | 1,243,473 | 190,000 | 607,000 | 940,000 | 972,000 | 1,005,000 | 8,425,002 |
| Electric 60kV Power Line Restringing | D-24 | 400043 | 289,332 | 62,668 | - | 331,000 | 398,000 | 55,000 | 189,000 | 1,325,000 |
| Electric Advanced Metering Infrastructure | D-25 | 400113 | 3,729,637 | 9,820,364 | 1,400,000 | 2,300,000 | - | - | - | 17,250,001 |
| Supervisory Control and Data Acquisition (SCADA) Cybersecurity | D-26 | 400115 | 121,831 | 238,169 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 760,000 |
| Electric Dispatch Center | D-27 | 400116 | 498,793 | 1,801,207 | 300,000 | 900,000 | 600,000 | - | - | 4,100,000 |
| Electric LED Streetlights Upgrade | D-28 | 500004 | 2,355,646 | 2,146,354 | - | 1,400,000 | - | - | - | 5,902,000 |
| Electric Grid Modernization | D-29 | 500044 | 48,526 | 371,474 | - | 456,000 | 464,000 | 472,000 | 500,000 | 2,312,000 |
| Electric Pleasant Grove 2 Substation Expansion | D-30 | 500045 | 251,984 | 1,426,016 | 1,250,000 | - | - | - | - | 2,928,000 |
| Electric 12kV Recloser Dispatch Control | D-31 | 500047 | 33,280 | 256,720 | - | 180,000 | - | - | - | 470,000 |
| Electric 60kV Reconductor | D-32 | 500048 | 184,348 | 505,652 | 335,000 | 267,000 | - | - | - | 1,292,000 |
| Electric Street Light Relocation | D-33 | 500068 | 126,649 | 78,351 | 121,000 | 116,000 | 141,000 | - | - | 583,000 |
| Electric Landscape Improvements | D-34 | 500079 | - | 300,000 | 760,000 | - | - | - | - | 1,060,000 |
| Roseville Energy Park Rehabilitation | D-35 | 500096 | - | 319,000 | - | 299,000 | 299,000 | 299,000 | 299,000 | 1,515,000 |
| Electric Substation Security Upgrades | D-36 | 500097 | - | 640,000 | - | 350,000 | - | - | - | 990,000 |
| Electric Substation Walls | D-37 | 500098 | - | 30,000 | 1,200,000 | - | - | - | - | 1,230,000 |
| 116 S Grant Street Building Improvements | D-38 | 500160 | - | 1,500,000 | 500,000 | 500,000 | 500,000 | - | - | 3,000,000 |
| | **TOTAL** | | **$ 20,518,416** | **$ 30,693,589** | **$ 18,463,520** | **$ 20,253,000** | **$ 10,632,000** | **$ 9,102,000** | **$ 7,231,000** | **$ 116,893,525** |
| **Carryover Projects** | | | | | | | | | | |
| Roseville Power Plant 2 Rehabilitation | | 400085 | 1,781,388 | 6,440,611 | - | - | - | - | - | 8,221,999 |
| Fiber Storage Loop End of Life Rebuild | | 400111 | 38,564 | 183,436 | - | - | - | - | - | 222,000 |
| Zero Liquid Discharge Improvements | | 400112 | 796,890 | 1,447,111 | - | - | - | - | - | 2,244,001 |
| Sierra Vista Substation | | 400114 | 10,506,411 | 73,589 | - | - | - | - | - | 10,580,000 |
| Balance of Plant Rehabilitation | | 400151 | 909,745 | 1,533,254 | - | - | - | - | - | 2,442,999 |
| Turbine and Heat Recovery Steam Generator Rehabilitation | | 400152 | 692,872 | 1,439,128 | - | - | - | - | - | 2,132,000 |
| Critical Systems Rehabilitation | | 400153 | - | 714,066 | - | - | - | - | - | 1,531,000 |
| Berry Street Direct Current System Redundancy | | 500002 | - | 21,862 | - | - | - | - | - | 140,000 |
| Fiddyment KY4A Transformer Addition | | 500003 | 1,681,916 | 3,978,084 | - | - | - | - | - | 5,660,000 |
| Steam Turbine Enclosure | | 500005 | 33,664 | 2,246,336 | - | - | - | - | - | 2,280,000 |

# Roseville Electric Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| Electric Vehicle Charging Station | | 500043 | 4,857 | 145,143 | - | - | - | - | - | 150,000 |
| Roseville Power Plant 2 Switchyard Upgrade | | 500046 | 58,876 | 797,124 | - | - | - | - | - | 856,000 |
| Industrial Switchgear No 2 | | 500049 | 278,012 | 1,711,988 | - | - | - | - | - | 1,990,000 |
| Berry Street Disconnect Switch | | 500050 | - | 570,075 | - | - | - | - | - | 950,000 |
| FY2019-20 Electric Utility Renovation and Restoration | | 500081 | - | 72,967 | - | - | - | - | - | 128,700 |
| Roseville Energy Park Air Compressor Upgrade | | 500099 | - | 326,000 | - | - | - | - | - | 326,000 |
| **TOTAL CARRYOVER** | | | **$ 18,153,925** | **$ 21,700,774** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 39,854,699** |
| **TOTAL ROSEVILLE ELECTRIC PROJECTS** | | | **$ 38,672,341** | **$ 52,394,363** | **$ 18,463,520** | **$ 20,253,000** | **$ 10,632,000** | **$ 9,102,000** | **$ 7,231,000** | **$ 156,748,224** |

# 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**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/26

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 5,728,000 | **$ 5,728,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 486,000 | 801,000 | 1,131,000 | 1,724,000 | 1,586,000 | 5,728,000 |
| **TOTAL** | **$486,000** | **$801,000** | **$1,131,000** | **$1,724,000** | **$1,586,000** | **$5,728,000** |

# Capital Improvement Program

## Industrial Switchgear No. 1

**PROJECT NUMBER** 500175

**CLASSIFICATION** Electric

**DEPARTMENT** Electric Department

**LOCATION** 8201 Industrial Boulevard

**DESCRIPTION**
This project provides funding for the replacement of switchgear, which will provide increased system reliability and equipment protection. The project also includes upgrades to the protection and controls for the breakers, as they require more repairs during routine maintenance than should be necessary due to failing components. The upgrades are critical as circuit breakers are no longer manufactured, and spare parts are not available.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 1,490,000 | **$ 1,490,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 1,000,000 | 490,000 | - | - | - | 1,490,000 |
| **TOTAL** | **$1,000,000** | **$490,000** | **-** | **-** | **-** | **$1,490,000** |

# Electric Wildfire Risk Mitigation

**PROJECT NUMBER** 500176

**CLASSIFICATION** Electric

**DEPARTMENT** Electric Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to upgrade system components in sensitive areas throughout the City to further harden the electric system against the risk of wildfire. This project is aligned with the Council approved Wildfire Mitigation Plan.

**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**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 620,000 | **$ 620,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 210,000 | 410,000 | - | - | - | 620,000 |
| **TOTAL** | **$210,000** | **$410,000** | **-** | **-** | **-** | **$620,000** |

# Roseville Energy Park Electric Boiler

**PROJECT NUMBER** 500177

**CLASSIFICATION** Electric

**DEPARTMENT** Electric Department

**LOCATION** Roseville Energy Park

**DESCRIPTION**
This project provides funding for adding an electric boiler and associated ancillary equipment at the Roseville Energy Park to provide a source of steam during outage periods. The electric boiler will be integrated into the existing plant control system and installed in lieu of the originally planned gas boiler. The boiler will allow an estimated 60-minute reduction in the steam turbine generator start-up time, improving the plant's response time to generation needs. With the added benefit of electrically generated steam, the steam generators (typically drained of pure water after shut down) can be kept full, reducing the start-up notice requirements from 3 hours to 1 hour, further improving facility response time and reducing stress on equipment. Phase 1 of the project will be design and equipment procurement, with the anticipated installation in FY2022-23.

**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**
7/1/21

**COMPLETION DATE**
6/30/25

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 5,423,000 | **$ 5,423,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 1,963,000 | 3,460,000 | - | - | - | 5,423,000 |
| **TOTAL** | **$1,963,000** | **$3,460,000** | **-** | **-** | **-** | **$5,423,000** |

# Roseville Energy Park Gas Turbine Controls Upgrade

**PROJECT NUMBER** 500178

**CLASSIFICATION** Electric

**DEPARTMENT** Electric Department

**LOCATION** Roseville Energy Park

**DESCRIPTION**
The Roseville Energy Parks gas turbine control system (Siemens T3000) is due for a periodic system upgrade. This project provides funding to modify the server and system architecture, improve stability and reliability, and replace aging computer components.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 564,520 | **$ 564,520** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 564,520 | - | - | - | - | 564,520 |
| **TOTAL** | **$564,520** | **-** | **-** | **-** | **-** | **$564,520** |

# Roseville Energy Park Site Security

**PROJECT NUMBER** 500179

**CLASSIFICATION** Electric

**DEPARTMENT** Electric Department

**LOCATION** Roseville Energy Park

**DESCRIPTION**
This project provides funding for site security improvements to enhance physical security at the Roseville Energy Park (REP), as identified in the site security audit. This project will also add landscape screening in accordance with the California Energy Commission's Decision dated April 2005. These improvements include the addition of a masonry wall, landscaping, and improved signage as specified by the West Roseville Specific Plan and Design Guidelines. At the completion of the project, the front of Roseville Energy Park will visually match the surrounding neighborhood and the Pleasant Grove Wastewater 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**
7/1/21

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 3,200,000 | **$ 3,200,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 1,600,000 | 1,600,000 | - | - | - | 3,200,000 |
| **TOTAL** | **$1,600,000** | **$1,600,000** | **-** | **-** | **-** | **$3,200,000** |

# Capital Improvement Program

## Electric New Services

**PROJECT NUMBER** 290001

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**

This multi-year project provides funding to design and construct new electric services to support residential and commercial development. The budget assumptions for this project are based on direct conversations with developers on their plans for future construction as well as engineering judgement. 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/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.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Enhance economic vitality

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/26

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 6,016,869 | $ 8,483,131 | $ 26,600,000 | **$ 41,100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 6,300,000 | 5,400,000 | 5,900,000 | 5,500,000 | 3,500,000 | 26,600,000 |
| **TOTAL** | **$6,300,000** | **$5,400,000** | **$5,900,000** | **$5,500,000** | **$3,500,000** | **$26,600,000** |

# Electric Rehabilitation Relay Replacement

**PROJECT NUMBER** 400041

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**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**
6/30/26

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 3,393,992 | $ 1,471,010 | $ 761,000 | **$ 5,626,002** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 204,000 | 306,000 | 179,000 | - | 72,000 | 761,000 |
| **TOTAL** | **$204,000** | **$306,000** | **$179,000** | **-** | **$72,000** | **$761,000** |

# Electric Cable Replacement

**PROJECT NUMBER** 400042

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to replace and upgrade 12 Kilovolt (kV) underground cables that have reached the end of their service life. The cables are identified for replacement before failure to maintain system reliability. The identification process is based on cables' 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**
6/30/26

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 3,467,529 | $ 1,243,473 | $ 3,714,000 | **$ 8,425,002** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 190,000 | 607,000 | 940,000 | 972,000 | 1,005,000 | 3,714,000 |
| **TOTAL** | **$190,000** | **$607,000** | **$940,000** | **$972,000** | **$1,005,000** | **$3,714,000** |

# Electric 60kV Power Line Restringing

**PROJECT NUMBER** 400043

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to upgrade existing 60kV line ratings by increasing separation between 60kV conductors and adjacent facilities.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/26

**PROJECT STATUS**
Construction

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 289,332 | $ 62,668 | $ 973,000 | **$ 1,325,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | - | 331,000 | 398,000 | 55,000 | 189,000 | 973,000 |
| **TOTAL** | **-** | **$331,000** | **$398,000** | **$55,000** | **$189,000** | **$973,000** |

# 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**
6/30/24

**PROJECT STATUS**
Construction

**PROJECT NUMBER** 400113

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
Roseville Electric faces increasing demands to provide meter data to customers in order to comply with new regulations and meet increased customer expectations. Many Roseville Electric Utility customers, and especially customers with electric vehicles and solar panels, are requesting pricing options such as Time of Use (TOU) rates. A modern Advanced Metering Infrastructure (AMI) system is required to offer TOU rates to these customers. AMI would introduce two-way communication for meters, allowing remote reads and expanded interaction between the utility and its customers. An AMI system also provides customers a detailed view of their electricity usage and allows them to make changes to increase the efficient use of electricity. This project progresses from a business case, through a third-party implementation, and finishes with the AMI system being installed and operating.

**OPERATING BUDGET IMPACT**
Once the project is complete, there will be various ongoing system/software maintenance and licensing fees to be funded by Electric, Environmental Utilities, and Utility Billing operating budgets.

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 3,729,637 | $ 9,820,364 | $ 3,700,000 | **$ 17,250,001** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 1,400,000 | 2,300,000 | - | - | - | 3,700,000 |
| **TOTAL** | **$1,400,000** | **$2,300,000** | **-** | **-** | **-** | **$3,700,000** |

# Supervisory Control and Data Acquisition (SCADA) Cybersecurity

**PROJECT NUMBER** 400115

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
This project funds hardware and software upgrades to Electric's Supervisory Control and Data Acquisition (SCADA) system and cybersecurity enhancements. The SCADA system is critical to support the reliable operation of the Roseville Electric Utility's distribution system. The system has reached the end of its usefule life and requires replacement. Application upgrades, in addition to Windows upgrades, are necessary to ensure software compatibility. Furthermore, upgrading Windows operating system and applying security patches are mandated security measures from the North American Electric Reliability Corporation (NERC) and Western Electricity Coordinating Council (WECC).

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/26

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 121,831 | $ 238,169 | $ 400,000 | **$ 760,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 400,000 |
| **TOTAL** | **$80,000** | **$80,000** | **$80,000** | **$80,000** | **$80,000** | **$400,000** |

# Capital Improvement Program

## Electric Dispatch Center

**PROJECT NUMBER** 400116

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** 2090 Hilltop Circle

**DESCRIPTION**
This project renovates the Electric Dispatch Center to meet dispatching needs in the near-term and long-term future, taking advantage of current technologies in dispatch centers. The project will encompass tenant improvement construction, dispatch consoles, and audio-visual equipment.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 498,793 | $ 1,801,207 | $ 1,800,000 | **$ 4,100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 300,000 | 900,000 | 600,000 | - | - | 1,800,000 |
| **TOTAL** | **$300,000** | **$900,000** | **$600,000** | **-** | **-** | **$1,800,000** |

# Electric LED Streetlights Upgrade

**PROJECT NUMBER** 500004

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
This project will retrofit the City's aging inductive street lighting system with energy-efficient LED replacement heads. Roseville Electric owns and operates more than 13,000 streetlights with various fixture styles. The LED lighting retrofit program will be executed using a combination of City and contractor labor.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
2/1/19

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 2,355,646 | $ 2,146,354 | $ 1,400,000 | **$ 5,902,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | - | 1,400,000 | - | - | - | 1,400,000 |
| **TOTAL** | **-** | **$1,400,000** | **-** | **-** | **-** | **$1,400,000** |

# Electric Grid Modernization

**PROJECT NUMBER** 500044

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
This project will fund the installation of next-generation communication equipment along with technology that will help crews locate faults more quickly.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/26

**PROJECT STATUS**
Construction

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 48,526 | $ 371,474 | $ 1,892,000 | **$ 2,312,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | - | 456,000 | 464,000 | 472,000 | 500,000 | 1,892,000 |
| **TOTAL** | **-** | **$456,000** | **$464,000** | **$472,000** | **$500,000** | **$1,892,000** |

# Electric Pleasant Grove 2 Substation Expansion

**PROJECT NUMBER** 500045

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** 7501 Foothills Boulevard

**DESCRIPTION**
This project funds the expansion of the existing Pleasant Grove substation to accommodate new customers coming online. A transformer repurposed from the Park substation will serve as a second transformer at the Pleasant Grove substation and will be in place at the start of this expansion project. The components needed to complete the substation are 60kV circuit breakers, 60kV bus work, transformer protection (Phase1), and a new 4-feeder 12kV switchgear building (Phase 2).

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 251,984 | $ 1,426,016 | $ 1,250,000 | **$ 2,928,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 1,250,000 | - | - | - | - | 1,250,000 |
| **TOTAL** | **$1,250,000** | **-** | **-** | **-** | **-** | **$1,250,000** |

# Capital Improvement Program

## Electric 12kV Recloser Dispatch Control

**PROJECT NUMBER** 500047

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
This project replaces existing recloser control switches with remotely operable switches. The reclosing function of system 12kV circuit breakers is usually enabled to allow the automatic restoration of customers in the event of a transitory fault. When field crews perform switching operations on the 12kV system or work with energized equipment, the reclosing function must be disabled for safety purposes. By replacing the existing recloser control switches with remotely operable switches, dispatchers will be able to disable the reclosers remotely. This change will save time and resources by eliminating the need to send personnel to the substation prior to performing work.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 33,280 | $ 256,720 | $ 180,000 | **$ 470,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | - | 180,000 | - | - | - | 180,000 |
| **TOTAL** | **-** | **$180,000** | **-** | **-** | **-** | **$180,000** |

# Electric 60kV Reconductor

**PROJECT NUMBER** 500048

**CLASSIFICATION** Electric

**DEPARTMENT** Electric Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to upgrade 60kV overhead conductors to increase subtransmission system capacity in support of system contingency planning.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 184,348 | $ 505,652 | $ 602,000 | **$ 1,292,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 335,000 | 267,000 | - | - | - | 602,000 |
| **TOTAL** | **$335,000** | **$267,000** | **-** | **-** | **-** | **$602,000** |

# Electric Street Light Relocation

**PROJECT NUMBER** 500068

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Diamond Oaks Road

**DESCRIPTION**
This project will relocate streetlights in selected areas, to resolve concerns with partially blocked sidewalks in some locations within the City.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 126,649 | $ 78,351 | $ 378,000 | **$ 583,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 121,000 | 116,000 | 141,000 | - | - | 378,000 |
| **TOTAL** | **$121,000** | **$116,000** | **$141,000** | **-** | **-** | **$378,000** |

# Electric Landscape Improvements

**PROJECT NUMBER** 500079

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to replace and add new landscaping adjacent to electric substations to improve aesthetic appearance and enhance security by adding landscape lighting.

**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**
6/30/22

**PROJECT STATUS**
Construction

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 300,000 | $ 760,000 | **$ 1,060,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 760,000 | - | - | - | - | 760,000 |
| **TOTAL** | **$760,000** | **-** | **-** | **-** | **-** | **$760,000** |

# Roseville Energy Park Rehabilitation

**PROJECT NUMBER** 500096

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** 5120 Phillip Road

**DESCRIPTION**
The Energy Park 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**
6/30/26

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 319,000 | $ 1,196,000 | **$ 1,515,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | - | 299,000 | 299,000 | 299,000 | 299,000 | 1,196,000 |
| **TOTAL** | **-** | **$299,000** | **$299,000** | **$299,000** | **$299,000** | **$1,196,000** |

# Electric Substation Security Upgrades

**PROJECT NUMBER** 500097

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
The Electric Department currently maintains 18 substations and two switchyards that are an integral part of providing power to the City's electric customers. Collectively, these substations distribute and transfer 100% of the power delivered to the City's internal electric grid. This project is requested to upgrade security measures at various substation locations with technology and infrastructure that will enhance the safety and security of the facilities. Upgrades include increasing the integrity of fencing and gates as well as the installation of digitally recorded camera systems.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 640,000 | $ 350,000 | **$ 990,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | - | 350,000 | - | - | - | 350,000 |
| **TOTAL** | **-** | **$350,000** | **-** | **-** | **-** | **$350,000** |

# Electric Substation Walls

**PROJECT NUMBER** 500098

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Substation Sites

**DESCRIPTION**
This project provides funding for the construction of walls at various substation locations for security and aesthetic purposes.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 30,000 | $ 1,200,000 | **$ 1,230,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 1,200,000 | - | - | - | - | 1,200,000 |
| **TOTAL** | **$1,200,000** | **-** | **-** | **-** | **-** | **$1,200,000** |

# 116 S Grant Street Building Improvements

**PROJECT NUMBER** 500160

**CLASSIFICATION** Electric

**DEPARTMENT** Roseville Electric

**LOCATION** Citywide

**DESCRIPTION**
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.

**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**
6/30/24

**PROJECT STATUS**
Design

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 1,500,000 | $ 1,500,000 | **$ 3,000,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 500,000 | 500,000 | 500,000 | - | - | 1,500,000 |
| **TOTAL** | **$500,000** | **$500,000** | **$500,000** | **-** | **-** | **$1,500,000** |

# General Government Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Existing Projects** | | | | | | | | | | |
| Development Consolidated Billing | N/A | 289999 | - | - | 5,850,000 | - | - | - | - | 5,850,000 |
| **TOTAL** | | | **$ -** | **$ -** | **$ 5,850,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,850,000** |
| **Carryover Projects** | | | | | | | | | | |
| Blue Oaks Boulevard Project | | 400098 | 394,619 | 1,505,381 | - | - | - | - | - | 1,900,000 |
| Westpark Drive Extension | | 500071 | 1,683,576 | 1,660,164 | - | - | - | - | - | 3,343,740 |
| Post Office Tenant Improvements | | 500163 | - | 275,000 | - | - | - | - | - | 275,000 |
| **TOTAL CARRYOVER** | | | **$ 2,078,195** | **$ 3,440,545** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 5,518,740** |
| **TOTAL GENERAL GOVERNMENT PROJECTS** | | | **$ 2,078,195** | **$ 3,440,545** | **$ 5,850,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 11,368,740** |

# Parks, Recreation & Libraries Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| Buljan Park Play Structure Replacement | D-42 | 500184 | - | - | 87,000 | - | - | - | - | 87,000 |
| FD-51 Neighborhood Park | D-43 | 500185 | - | - | 100,000 | - | - | - | - | 100,000 |
| Kenwood Oaks Park Play Structure Replacement | D-44 | 500187 | - | - | 168,800 | - | - | - | - | 168,800 |
| Roseville Aquatics Center Slide and Play Pool Replacement | D-45 | 500188 | - | - | 1,600,000 | - | - | - | - | 1,600,000 |
| Maidu Softball Restroom Upgrades | D-46 | 500203 | - | - | 120,000 | - | - | - | - | 120,000 |
| Maidu Fitness Pods | D-47 | 700027 | - | - | 150,000 | - | - | - | - | 150,000 |
| **Existing Projects** | | | | | | | | | | |
| Park Site 56 Gibson Park | D-48 | 400004 | 38,273 | 99,756 | 2,500,000 | - | - | - | - | 2,638,029 |
| Denio Family Park (Parcel F-54) | D-49 | 400118 | 1,952 | 78,049 | 1,300,000 | - | - | - | - | 1,380,001 |
| Saugstad Park Renovations | D-50 | 400122 | 75 | 149,925 | 1,000,000 | - | - | - | - | 1,150,000 |
| Recreation Capital Replacement | D-51 | 400159 | 77,139 | 16,060 | 35,000 | - | - | - | - | 128,199 |
| F-51 School Park | D-52 | 500040 | - | 100,000 | 3,000,000 | - | - | - | - | 3,100,000 |
| W-50C Neigborhood Park | D-53 | 500042 | 5,513 | 1,084,487 | 300,000 | - | - | - | - | 1,390,000 |
| JM-50 School Park | D-54 | 500100 | - | 125,000 | 2,500,000 | - | - | - | - | 2,625,000 |
| W-50D Neighborhood Park | D-55 | 500101 | - | 90,000 | 1,100,000 | - | - | - | - | 1,190,000 |
| WB-50 School Park | D-56 | 500102 | - | 125,000 | 1,555,411 | 144,589 | - | - | - | 1,825,000 |
| Royer Park Play Structure | D-57 | 500109 | - | 200,000 | 100,000 | - | - | - | - | 300,000 |
| | **TOTAL** | | **$ 122,952** | **$ 2,068,277** | **$ 15,616,211** | **$ 144,589** | **$ -** | **$ -** | **$ -** | **$ 17,952,029** |
| **Carryover Projects** | | | | | | | | | | |
| Harry Crabb Park | | 400007 | 7,858,254 | 552,056 | - | - | - | - | - | 8,410,310 |
| Central Park Phase One | | 400011 | 2,505,978 | (6,693) | - | - | - | - | - | 2,499,285 |
| WRSP Community Center & Pistachio Regional Park (F-56) | | 400019 | 7,161,160 | 744,132 | - | - | - | - | - | 7,905,292 |
| Stizzo F 50 Park | | 400066 | 1,908,029 | 161,971 | - | - | - | - | - | 2,070,000 |
| NC 57 Neighborhood Park | | 400067 | 21,996 | 178,004 | - | - | - | - | - | 200,000 |
| Sports Park Complex | | 400068 | 1,352,076 | 3,912,922 | - | - | - | - | - | 5,264,998 |
| Sierra Crossing Park W 50A | | 400120 | 1,600,968 | 109,032 | - | - | - | - | - | 1,710,000 |
| Astill Family Park (F-54) | | 400124 | 851,426 | 197,194 | - | - | - | - | - | 1,048,620 |
| Roseville Aquatics Complex (RAC) Pool Rehabilitation | | 400125 | 1,313,039 | 265,812 | - | - | - | - | - | 1,578,851 |
| Recreation Software | | 400135 | 153,710 | 46,290 | - | - | - | - | - | 200,000 |
| Maidu Trail Improvements | | 400136 | 84 | 171,702 | - | - | - | - | - | 171,786 |
| Richard & Pauline Roccucci Park (W-51) | | 400155 | 1,482,443 | 717,557 | - | - | - | - | - | 2,200,000 |
| RG Phillips Park (F-52) | | 400156 | 1,558,574 | 41,426 | - | - | - | - | - | 1,600,000 |
| Nela Luken Park at The Village Center | | 400158 | 2,382,798 | 1 | - | - | - | - | - | 2,382,799 |
| Adventure Club Modular Facilty | | 400186 | 327,158 | 387,841 | - | - | - | - | - | 714,999 |
| John L. Sullivan Park (WB-51) | | 500008 | 584,421 | 862,579 | - | - | - | - | - | 1,447,000 |
| Johnson Pool Upgrade Affordable Housing | | 500026 | 305,197 | 3 | - | - | - | - | - | 305,200 |
| W-50E Park Site | | 500041 | - | 100,000 | - | - | - | - | - | 100,000 |
| Central Park Phase III | | 500076 | 2,833,656 | 3,090,346 | - | - | - | - | - | 5,924,002 |
| Recreation Management Software Replacement | | 500090 | - | 200,000 | - | - | - | - | - | 200,000 |
| Johnson Pool Upgrades - Phase 1 | | 500105 | - | 150,000 | - | - | - | - | - | 150,000 |

# Parks, Recreation & Libraries Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| Shade Structure at Mahany All Weather Field | | 500106 | - | 40,000 | - | - | - | - | - | 40,000 |
| Maidu Skate Track | | 500107 | - | 70,000 | - | - | - | - | - | 70,000 |
| Misty Wood Play Structure Replacement | | 500108 | - | 160,000 | - | - | - | - | - | 160,000 |
| Diamond Creek Park Renovations and Upgrades | | 500158 | - | 300,000 | - | - | - | - | - | 300,000 |
| **TOTAL CARRYOVER** | | | **$ 34,200,967** | **$ 12,452,175** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 46,653,142** |
| **TOTAL PARKS, RECREATION & LIBRARIES PROJECTS** | | | **$ 34,323,919** | **$ 14,520,452** | **$ 15,616,211** | **$ 144,589** | **$ -** | **$ -** | **$ -** | **$ 64,605,171** |

# Buljan Park Play Structure Replacement

**PROJECT NUMBER** 500184

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 150 Hallissy Drive

**DESCRIPTION**
This project provides funding to replace the Buljan Play Structure based on community feedback.

**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**
7/1/21

**COMPLETION DATE**
6/30/25

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 87,000 | **$ 87,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3130 - Parks Recreation and Library Capital Projects | 87,000 | - | - | - | - | 87,000 |
| **TOTAL** | **$87,000** | **-** | **-** | **-** | **-** | **$87,000** |

# FD-51 Neighborhood Park

**PROJECT NUMBER** 500185

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Sierra Vista Specific Plan

**DESCRIPTION**
This project provides funding for the design and construction of a neighborhood park in the Sierra Vista Specific Plan area. The park amenities will be determined during the design phase of the project. The budget request for FY2021-22 includes costs for design services and preparation of construction documents.

**OPERATING BUDGET IMPACT**
Upon project completion, on-going maintenance costs would be paid by Sierra Vista Community Facilities District for Service.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 100,000 | **$ 100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3319 - Neighborhood Park - Sierra Vista | 100,000 | - | - | - | - | 100,000 |
| **TOTAL** | **$100,000** | **-** | **-** | **-** | **-** | **$100,000** |

# Kenwood Oaks Park Play Structure Replacement

**PROJECT NUMBER** 500187

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 1022 Tanzania Drive

**DESCRIPTION**
This project provides funding to replace aging children's play structure at Kenwood Oaks 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**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 168,800 | **$ 168,800** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3130 - Parks Recreation and Library Capital Projects | 168,800 | - | - | - | - | 168,800 |
| **TOTAL** | **$168,800** | **-** | **-** | **-** | **-** | **$168,800** |

# Roseville Aquatics Center Slide and Play Pool Replacement

**PROJECT NUMBER** 500188

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 3051 Woodcreek Oaks Boulevard

**DESCRIPTION**
This project provides funding to replace the existing water slide, replaster the recreation pool and convert the water play pool into a splash pad at the Roseville Aquatics 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**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 1,600,000 | **$ 1,600,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3130 - Parks Recreation and Library Capital Projects | 1,600,000 | - | - | - | - | 1,600,000 |
| **TOTAL** | **$1,600,000** | **-** | **-** | **-** | **-** | **$1,600,000** |

# Maidu Softball Restroom Upgrades

**PROJECT NUMBER** 500203

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 1550 Maidu Drive

**DESCRIPTION**
This project provides funding for Americans with Disabilities Act (ADA) improvements to the Maidu softball restrooms in order to bring the building up to code.

**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**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 120,000 | **$ 120,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3130 - Parks Recreation and Library Capital Projects | 120,000 | - | - | - | - | 120,000 |
| **TOTAL** | **$120,000** | **-** | **-** | **-** | **-** | **$120,000** |

# Capital Improvement Program

## Maidu Fitness Pods

**PROJECT NUMBER** 700027

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 1550 Maidu Drive

**DESCRIPTION**
This project provides funding to add fitness pods at Maidu Regional 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**
Deliver exceptional City services

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Pre-Design

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 150,000 | **$ 150,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3130 - Parks Recreation and Library Capital Projects | 65,000 | - | - | - | - | 65,000 |
| 3303 - Citywide Park | 85,000 | - | - | - | - | 85,000 |
| **TOTAL** | **$150,000** | **-** | **-** | **-** | **-** | **$150,000** |

# Parksite 56 Gibson Park

**PROJECT NUMBER** 400004

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Gibson Drive and Roseville Parkway

**DESCRIPTION**
This project provides funding to construct a 12.5-acre city-wide park focused on sports, including lighted basketball, tennis, and pickleball courts. The funding requested during FY2021-22 is for the first phase, which includes the pickleball courts.

**OPERATING BUDGET IMPACT**
During phase one, the project will incur additional maintenance costs of approximately $14,000 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**
6/30/25

**PROJECT STATUS**
Construction

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 38,273 | $ 99,756 | $ 2,500,000 | **$ 2,638,029** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3303 - Citywide Park | 1,000,000 | - | - | - | - | 1,000,000 |
| 3308 - Neighborhood Park - North Central Roseville SP | 1,500,000 | - | - | - | - | 1,500,000 |
| **TOTAL** | **$2,500,000** | **-** | **-** | **-** | **-** | **$2,500,000** |

# Denio Family Park (Parcel F-54)

**PROJECT NUMBER** 400118

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Blue Oaks and Fiddyment

**DESCRIPTION**
Funding for this project in FY2021-22 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, covered picnic area, and 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**
6/30/23

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 1,952 | $ 78,049 | $ 1,300,000 | **$ 1,380,001** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3304 - Citywide Park - West Roseville SP | 1,300,000 | - | - | - | - | 1,300,000 |
| **TOTAL** | **$1,300,000** | **-** | **-** | **-** | **-** | **$1,300,000** |

# 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 improvements include the addition of a skate track, a fitness court, basketball, and pickleball courts, as well as 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**
6/30/25

**PROJECT STATUS**
Construction

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 75 | $ 149,925 | $ 1,000,000 | **$ 1,150,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3312 - Neighborhood Park - Infill | 1,000,000 | - | - | - | - | 1,000,000 |
| **TOTAL** | **$1,000,000** | **-** | **-** | **-** | **-** | **$1,000,000** |

# Recreation Capital Replacement

**PROJECT NUMBER** 400159

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 3051 Woodcreek Oaks Blvd.

**DESCRIPTION**
This project provides funding to replace the pool covers at the Roseville Aquatic Complex.

**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**
6/30/23

**PROJECT STATUS**
Operation

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 77,139 | $ 16,060 | $ 35,000 | **$ 128,199** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3131 - Parks and Recreation Fee Funded Projects | 35,000 | - | - | - | - | 35,000 |
| **TOTAL** | **$35,000** | **-** | **-** | **-** | **-** | **$35,000** |

# F-51 School Park

**PROJECT NUMBER** 500040

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Crawford Parkway near Holt Parkway

**DESCRIPTION**
This project provides funding for the construction of an 11.8-acre school park site. The project is currently in the public outreach phase, and amenities have not been determined. However, those being considered include baseball and softball fields, restrooms, a covered children's play area, and a large group picnic area.

**OPERATING BUDGET IMPACT**
Upon project completion, ongoing maintenance costs will be paid by the Fiddyment Farm Communities Facilities District (Public Services).

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/25

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 100,000 | $ 3,000,000 | **$ 3,100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3311 - Neighborhood Park - West Roseville SP | 3,000,000 | - | - | - | - | 3,000,000 |
| **TOTAL** | **$3,000,000** | **-** | **-** | **-** | **-** | **$3,000,000** |

# W-50C Neighborhood Park

**PROJECT NUMBER** 500042

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Garland Way and Stanwyck Way

**DESCRIPTION**
This project funds the design and construction of a 1.5-acre neighborhood park at Garland at Telluride. Amenities include a shaded picnic area, a children's play area, a half-court for basketball, bocce ball courts, a tricycle track, and walkways.

**OPERATING BUDGET IMPACT**
Upon project completion, on-going maintenance costs will be paid by West Roseville Specific Plan Communities Facilities District (Public Services).

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 5,513 | $ 1,084,487 | $ 300,000 | **$ 1,390,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3311 - Neighborhood Park - West Roseville SP | 300,000 | - | - | - | - | 300,000 |
| **TOTAL** | **$300,000** | **-** | **-** | **-** | **-** | **$300,000** |

# JM-50 School Park

**PROJECT NUMBER** 500100

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Upland Drive and Sierra Glen Drive

**DESCRIPTION**
This project provides funding for the construction of a 7.73-acre school park site. The project is currently in the public outreach phase, and amenities have not been determined. However, those being considered include baseball and soccer fields, restrooms, a children's play area, and a large group picnic area.

**OPERATING BUDGET IMPACT**
Upon project completion, ongoing maintenance costs will be paid by Sierra Vista Specific Plan Communities Facilities District (Public Services).

**NEW OR EXISTING**

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, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 125,000 | $ 2,500,000 | **$ 2,625,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3319 - Neighborhood Park - Sierra Vista | 2,500,000 | - | - | - | - | 2,500,000 |
| **TOTAL** | **$2,500,000** | **-** | **-** | **-** | **-** | **$2,500,000** |

# Capital Improvement Program

## W-50D Neighborhood Park

**PROJECT NUMBER** 500101

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Campanella Way and Garland Way

**DESCRIPTION**
This project provides funding for the construction of a 1.2-acre neighborhood park site located in West Roseville, phase 4 of Garland at Campanella. The project is currently in the public outreach phase, and amenities have not been determined. However, those being considered include a children's play area and a picnic area.

**OPERATING BUDGET IMPACT**
Upon project completion, ongoing maintenance costs will be paid by West Roseville Communities Facilities District (Public Services).

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 90,000 | $ 1,100,000 | **$ 1,190,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3311 - Neighborhood Park - West Roseville SP | 1,100,000 | - | - | - | - | 1,100,000 |
| **TOTAL** | **$1,100,000** | **-** | **-** | **-** | **-** | **$1,100,000** |

# WB-50 School Park

**PROJECT NUMBER** 500102

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation and Libraries

**LOCATION** Solaire Drive near Silver Spruce

**DESCRIPTION**
This project provides funding for the design and construction of a 9.6-acre school park in the Sierra Vista Specific Plan area. The park amenities are being determined in FY2020-21, during the design phase of the project. The construction is anticipated to begin in FY2021-22 at an estimated total cost of$1.7 million.

**OPERATING BUDGET IMPACT**
Upon project completion, ongoing maintenance costs will be paid by Westbrook Communities Facilities District (Public Services).

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/25

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 125,000 | $ 1,700,000 | **$ 1,825,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3318 - Neighborhood Park - Westbrook | 1,555,411 | 144,589 | - | - | - | 1,700,000 |
| **TOTAL** | **$1,555,411** | **$144,589** | **-** | **-** | **-** | **$1,700,000** |

# Capital Improvement Program

## Royer Park Play Structure

**PROJECT NUMBER** 500109

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 190 Park Drive

**DESCRIPTION**
This project provides funding to replace the aging play structure at Royer Park, creating a destination playground that compliments the new improvements connecting the City's downtown with the park.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Deliver exceptional City services

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Pre-Design

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 200,000 | $ 100,000 | **$ 300,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3130 - Parks Recreation and Library Capital Projects | 100,000 | - | - | - | - | 100,000 |
| **TOTAL** | **$100,000** | **-** | **-** | **-** | **-** | **$100,000** |

# Public Safety Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Carryover Projects** | | | | | | | | | | |
| Fire Mobile Data Computers Replacement | | 500035 | 32,619 | 195,381 | - | - | - | - | - | 228,000 |
| Fire Station 8 | | 500067 | - | 401,000 | - | - | - | - | - | 401,000 |
| VHF System Replacement | | 500137 | - | 150,000 | - | - | - | - | - | 150,000 |
| Homeland Security Grant for Radioactive Isotope Identifier Detector | | 700023 | - | 32,000 | - | - | - | - | - | 32,000 |
| Homeland Security Grant for Hazardous Materials Detectors and Laptop | | 700024 | - | 54,523 | - | - | - | - | - | 54,523 |
| Cal OES Grant Hazardous Materials Derailment Training Facility | | 700025 | - | 136,924 | - | - | - | - | - | 136,924 |
| **TOTAL CARRYOVER** | | | **$ 32,619** | **$ 969,828** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,002,447** |
| **TOTAL PUBLIC SAFETY PROJECTS** | | | **$ 32,619** | **$ 969,828** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,002,447** |

# Public Works Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| Mahany Park Trail Design and Construction | D-61 | 500190 | - | - | 25,000 | 225,000 | 225,000 | 1,075,000 | 2,225,000 | 3,775,000 |
| FY2021-22 Facilities ADA Code Compliance Plan | D-62 | 500204 | - | - | 75,000 | - | - | - | - | 75,000 |
| **Existing Projects** | | | | | | | | | | |
| Purchase of Seven New Zero Emission Commuter Buses | D-63 | 500111 | - | 10,000 | 5,000 | 5,000 | 6,325,000 | - | - | 6,345,000 |
| Purchase of Eight Replacement Dial-A-Ride Buses | D-64 | 500112 | - | 10,000 | 5,000 | 1,815,000 | - | - | - | 1,830,000 |
| Dry Creek Greenway West Trail Design and Construction | D-65 | 500113 | - | 20,000 | - | 1,340,000 | 1,340,000 | 13,250,000 | - | 15,950,000 |
| **TOTAL** | | | **$ -** | **$ 40,000** | **$ 110,000** | **$ 3,385,000** | **$ 7,890,000** | **$ 14,325,000** | **$ 2,225,000** | **$ 27,975,000** |
| **Carryover Projects** | | | | | | | | | | |
| Washington and Andora Widening | | 400015 | 5,184,383 | 1,014,513 | - | - | - | - | - | 6,198,896 |
| Storm Drain Project | | 400018 | 5,050,403 | 949,595 | - | - | - | - | - | 5,999,998 |
| Dry Creek Greenway East Trail Project Community Planning and Outreach | | 400022 | 2,307,848 | 2,496,824 | - | - | - | - | - | 4,804,672 |
| Sierra Gardens Transfer Point Improvements | | 400024 | 2,336,446 | 244,110 | - | - | - | - | - | 2,580,556 |
| Oak Street Extension of the Miners Ravine Trail | | 400028 | 12,606,380 | 422,499 | - | - | - | - | - | 13,028,879 |
| Oakridge Bridge Replacement | | 400031 | 944,778 | 5,682,045 | - | - | - | - | - | 6,626,823 |
| Harding Royer Trail Segment 3 | | 400034 | 1,144,804 | 256,890 | - | - | - | - | - | 1,401,694 |
| Downtown Replacement Bridge Project | | 400038 | 432,638 | 248,756 | - | - | - | - | - | 681,394 |
| Oak Street Parking Garage | | 400054 | 14,886,838 | 50,323 | - | - | - | - | - | 14,937,161 |
| Flood Alert System Replacement Project | | 400056 | 105,830 | 153,847 | - | - | - | - | - | 259,677 |
| Blue Oaks Pleasant Grove CMS | | 400057 | 103,078 | 56,920 | - | - | - | - | - | 159,998 |
| Woodcreek Oaks Widening | | 400074 | 9,034,326 | 858,227 | - | - | - | - | - | 9,892,553 |
| Maidu Park Trail Repair | | 400088 | 228,798 | 146,202 | - | - | - | - | - | 375,000 |
| Pleasant Grove Creek Trail Gap Closure at Veterans Park | | 400089 | - | 180,000 | - | - | - | - | - | 180,000 |
| Taylor Road Commuter Bus Stop | | 400127 | 8,759 | 81,240 | - | - | - | - | - | 89,999 |
| West Roseville Specific Plan Parcel W-81 Bike Trail Phase 1 | | 400130 | 532,193 | 103,711 | - | - | - | - | - | 635,904 |
| 2018 Curb, Gutter, Sidewalk, and ADA Ramp Project | | 400137 | 3,497,285 | 197,258 | - | - | - | - | - | 3,694,543 |
| Mahany Park Trail | | 400163 | 106,882 | 243,118 | - | - | - | - | - | 350,000 |
| Commuter Bus Replacement | | 400164 | 156,054 | 4,098,207 | - | - | - | - | - | 4,254,261 |
| Bus Rehabilitation | | 400165 | 8,181 | 1,541,820 | - | - | - | - | - | 1,550,001 |
| Dry Creek Greenway West Planning | | 400166 | 295,383 | 21,033 | - | - | - | - | - | 316,416 |
| On Board Bus Technology | | 500006 | - | 150,000 | - | - | - | - | - | 150,000 |
| Fiddyment Ranch Open Space Parcel F84 Trail | | 500025 | - | 2,381,051 | - | - | - | - | - | 2,381,051 |
| Junction Park Regional Traffic Signal | | 500027 | 412,074 | 118,151 | - | - | - | - | - | 530,225 |
| Passport Center | | 500031 | 496,739 | (1,740) | - | - | - | - | - | 494,999 |
| Junction Vallejo Intersection | | 500032 | 1,437,619 | 210,794 | - | - | - | - | - | 1,648,413 |
| Downtown Pedestrian Safety Connected Vehicle Pilot Project | | 500051 | 73,523 | 126,477 | - | - | - | - | - | 200,000 |
| 2020 Curb, Gutter, Sidewalk, and ADA Ramp Project | | 500066 | - | 275,000 | - | - | - | - | - | 275,000 |
| Washington Blvd All American Roundabout | | 500070 | 382,700 | 342,300 | - | - | - | - | - | 725,000 |
| Fixed Route Bus Replacement and Commuter Bus Fleet Expansion | | 500077 | 2,194 | 4,292,620 | - | - | - | - | - | 4,294,814 |

# Public Works Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| Roseville Parkway Extension | | 500078 | 375,559 | 2,499,441 | - | - | - | - | - | 2,875,000 |
| Automotive Services - Bus and Car Wash Replacement | | 500083 | 2,609 | 657,391 | - | - | - | - | - | 660,000 |
| Westpark Phase 4 Village W-18D Bike Trail | | 500170 | - | 242,995 | - | - | - | - | - | 242,995 |
| Pleasant Grove Boulevard Widening Project | | 500115 | - | 600,000 | - | - | - | - | - | 600,000 |
| Roseville Parkway Widening and Pleasant Grove Boulevard Triple Lefts | | 500116 | - | 1,000,000 | - | - | - | - | - | 1,000,000 |
| Vernon Street Roundabout | | 500118 | - | 100,000 | - | - | - | - | - | 100,000 |
| FY2020-21 Security Upgrades | | 500121 | - | 61,000 | - | - | - | - | - | 61,000 |
| Alternative Transportation - Housing Front Counter Security Renovation | | 500122 | - | 175,000 | - | - | - | - | - | 175,000 |
| FY2020-21 PRL and Golf Courses - Renovation and Restoration | | 500125 | - | 717,500 | - | - | - | - | - | 717,500 |
| Martha Riley Library Building Controls and Boiler Replacement | | 500127 | - | 220,000 | - | - | - | - | - | 220,000 |
| FY2020-21 GF Parking Structures - Renovation and Restoration | | 500128 | - | 493,000 | - | - | - | - | - | 493,000 |
| FY2020-21 GF Rental Facilities - Renovation and Restoration | | 500129 | - | 840,500 | - | - | - | - | - | 840,500 |
| FY2020-21 Fleet Services - Renovation and Restoration | | 500130 | - | 110,000 | - | - | - | - | - | 110,000 |
| Fleet Management Information System Replacement | | 500161 | - | 500,000 | - | - | - | - | - | 500,000 |
| 2021 Cirby Creek Bank Stabilization and Outfall Repair | | 500162 | 5,051 | 73,949 | - | - | - | - | - | 79,000 |
| Creekview Specific Plan Open Space Parcels C-53 and C-54 Class 1 Trail | | 500168 | - | 623,040 | - | - | - | - | - | 623,040 |
| Westbrook Blvd and Payson Ave/Octave Ave Intersection Improvement and Pleasant Grove Changeable Message Sign | | 500171 | - | 994,950 | - | - | - | - | - | 994,950 |
| **TOTAL CARRYOVER** | | | **$ 62,159,355** | **$ 36,850,557** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 99,009,912** |
| **TOTAL PUBLIC WORKS PROJECTS** | | | **$ 62,159,355** | **$ 36,890,557** | **$ 110,000** | **$ 3,385,000** | **$ 7,890,000** | **$ 14,325,000** | **$ 2,225,000** | **$ 126,984,912** |

# Capital Improvement Program

## Mahany Park Trail Design and Construction

**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 multiuse trail through the Mahany Park open space per the Bicycle Master Plan and 2020 Mahany Park Trail and Open Space Feasibilty Study.

**OPERATING BUDGET IMPACT**
The City of Roseville will maintain this trail on an ongoing basis.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/30

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 3,775,000 | **$ 3,775,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6520 - Transportation | 25,000 | 225,000 | 225,000 | 1,075,000 | 2,225,000 | 3,775,000 |
| **TOTAL** | **$25,000** | **$225,000** | **$225,000** | **$1,075,000** | **$2,225,000** | **$3,775,000** |

# FY2021-22 Facilities ADA Code Compliance Plan

**PROJECT NUMBER** 500204

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for costs associated with bringing City facilities into compliance with the Americans with Disabilities Act (ADA) code, as per the facility barrier findings 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**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
Implementation

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 75,000 | **$ 75,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4065 - Facility Rehabilitation | 75,000 | - | - | - | - | 75,000 |
| **TOTAL** | **$75,000** | **-** | **-** | **-** | **-** | **$75,000** |

# Purchase of Seven New Zero Emission Commuter Buses

**PROJECT NUMBER** 500111

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Citywide

**DESCRIPTION**
Funding for this project in FY2021-22 plans for the purchase of seven zero-emission, battery-electric commuter buses to replace existing buses in the fleet that have met or exceeded their minimum useful life. Procurement activities began in FY2020-21, with award anticipated in FY2021-22, and buses delivered/accepted in FY2023-24.

**OPERATING BUDGET IMPACT**
Replacing the seven commuter buses will reduce annual fleet maintenance and fleet fueling 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**
6/30/24

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 10,000 | $ 6,335,000 | **$ 6,345,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6511 - Transit | 5,000 | 5,000 | 6,325,000 | - | - | 6,335,000 |
| **TOTAL** | **$5,000** | **$5,000** | **$6,325,000** | **-** | **-** | **$6,335,000** |

# Purchase of Eight Replacement Dial-A-Ride Buses

**PROJECT NUMBER** 500112

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Citywide

**DESCRIPTION**
Funding for this project plans for the purchase of eight Dial-A-Ride buses to replace existing buses in the fleet that have met or exceeded their minimum useful life. Procurement activities to begin in FY2021-22, with award anticipated in FY2022-23, and delivery/acceptance into fleet during FY2023-24.

**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**
6/30/24

**PROJECT STATUS**
Procurement, Contracting

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 10,000 | $ 1,820,000 | **$ 1,830,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6511 - Transit | 5,000 | 1,815,000 | - | - | - | 1,820,000 |
| **TOTAL** | **$5,000** | **$1,815,000** | **-** | **-** | **-** | **$1,820,000** |

# 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**
6/30/25

**PROJECT STATUS**
Design

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 20,000 | $ 15,930,000 | **$ 15,950,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | 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** |

# Waste Services Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Existing Projects** | | | | | | | | | | |
| Utility Exploration Center Interior Exhibit Refresh | D-67 | 500065 | 4,634 | 445,366 | - | 1,600,000 | - | - | - | 2,050,000 |
| **TOTAL** | | | **$ 4,634** | **$ 445,366** | **$ -** | **$ 1,600,000** | **$ -** | **$ -** | **$ -** | **$ 2,050,000** |
| **Carryover Projects** | | | | | | | | | | |
| Environmental Utilities Land Acquisition | | 500009 | 4,899,515 | 14,890,485 | - | - | - | - | - | 19,790,000 |
| Compressed Natural Gas Fueling Station Upgrades | | 500095 | 35,004 | 253,228 | - | - | - | - | - | 288,232 |
| **TOTAL CARRYOVER** | | | **$ 4,934,519** | **$ 15,143,713** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 20,078,232** |
| **TOTAL WASTE SERVICES PROJECTS** | | | **$ 4,939,153** | **$ 15,589,079** | **$ -** | **$ 1,600,000** | **$ -** | **$ -** | **$ -** | **$ 22,128,232** |

# Utility Exploration Center Interior Exhibit Refresh

**PROJECT NUMBER** 500065

**CLASSIFICATION** Waste Services

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Utility Exploration Center

**DESCRIPTION**
This project provides an interior exhibit refresh at the Utility Exploration Center. The current exhibits date from 2008 and have exceeded their useful life. The project includes two phases: Phase 1 for the design of the exhibits and Phase 2 for the fabrication and installation of the exhibits.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Support community engagement and advocacy

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Design

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 4,634 | $ 445,366 | $ 1,600,000 | **$ 2,050,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | - | 800,000 | - | - | - | 800,000 |
| 6130 - Water Rehabilitation | - | 266,720 | - | - | - | 266,720 |
| 6230 - Wastewater Rehabilitation | - | 266,720 | - | - | - | 266,720 |
| 6330 - Waste Services Rehabilitation | - | 266,560 | - | - | - | 266,560 |
| **TOTAL** | **-** | **$1,600,000** | **-** | **-** | **-** | **$1,600,000** |

# Wastewater Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| 63-inch and 66-inch Interceptor Rehabilitation | D-69 | 500191 | - | - | 150,000 | 150,000 | - | - | - | 300,000 |
| DCWWTP Biofilter System Rehabilitation | D-70 | 500192 | - | - | 425,000 | - | - | - | - | 425,000 |
| DCWWTP Motor Control Center and Switchgear Replacement | D-71 | 500193 | - | - | 1,408,000 | 1,408,000 | 1,409,000 | - | - | 4,225,000 |
| **Existing Projects** | | | | | | | | | | |
| Sewer Collection System Cured-in-Place-Pipe Rehabilitation | D-72 | 400078 | 466,223 | 2,683,778 | 3,400,000 | 1,800,000 | - | - | - | 8,350,001 |
| PGWWTP Influent Pump Station Pumps and Variable Frequency Drive Replacement | D-73 | 500060 | - | 330,000 | 1,204,000 | - | - | - | - | 1,534,000 |
| DCWWTP 66-inch Influent Pipe Rehabilitation | D-74 | 500061 | - | 815,000 | - | - | - | - | - | 815,000 |
| Dry Creek and Pleasant Wastewater Treatment Plants Lighting Rehabilitat | D-75 | 500064 | - | 640,000 | - | - | - | - | - | 640,000 |
| Regional 30-inch Interceptor Rehabilitation | D-76 | 500143 | - | 175,000 | - | - | - | - | - | 175,000 |
| **TOTAL** | | | **$ 466,223** | **$ 4,643,778** | **$ 6,587,000** | **$ 3,358,000** | **$ 1,409,000** | **$ -** | **$ -** | **$ 16,464,001** |
| **Carryover Projects** | | | | | | | | | | |
| Atkinson Street at Dry Creek Wastewater Pipe | | 400036 | 3,709 | 746,291 | - | - | - | - | - | 750,000 |
| Shadowbrook Lift Station and Forcemain | | 400046 | 2,020,379 | 79,621 | - | - | - | - | - | 2,100,000 |
| Wastewater Treatment Plant Programmable Logic Controller Rehabilitation | | 400064 | 106,363 | 1,543,637 | - | - | - | - | - | 1,650,000 |
| Maximo/Granite XP Integration Database Migration | | 400082 | 633 | 149,367 | - | - | - | - | - | 150,000 |
| Dry Creek Wastewater Treatment Plant Nitrate Reduction | | 400083 | 14,041,120 | 8,161,997 | - | - | - | - | - | 22,203,117 |
| Historical Data Repository Upgrade | | 400108 | 3,013,687 | 786,316 | - | - | - | - | - | 3,800,003 |
| Dry Creek Wastewater Treatment Plant Cogeneration | | 400109 | 10,137,169 | (232,802) | - | - | - | - | - | 9,904,367 |
| Castle Court Lift Station Rehabilitation | | 400145 | 49,609 | 391 | - | - | - | - | - | 50,000 |
| Wastewater and Recycled Water Reliability | | 400146 | 77,308 | 572,588 | - | - | - | - | - | 649,896 |
| Pleasant Grove Wastewater Treatment Plant Washer Compactor Replacement | | 500062 | - | 300,000 | - | - | - | - | - | 300,000 |
| Dry Creek Operations and Laboratory Building | | 500063 | - | 370,000 | - | - | - | - | - | 370,000 |
| Pure Water Roseville | | 500092 | 14,167 | 1,365,907 | - | - | - | - | - | 1,380,074 |
| Maple Street Sewer Replacement | | 500141 | - | 150,000 | - | - | - | - | - | 150,000 |
| Pleasant Grove Wastewater Treatment Plant Maintenance Building | | 500142 | - | 210,000 | - | - | - | - | - | 210,000 |
| Vactor Washout Station | | 500146 | - | 55,000 | - | - | - | - | - | 55,000 |
| Pleasant Grove Wastewater Treatment Plant Filter Replacement | | 500172 | - | 1,140,000 | - | - | - | - | - | 1,140,000 |
| **TOTAL CARRYOVER** | | | **$ 29,464,144** | **$ 15,398,313** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 44,862,457** |
| **TOTAL WASTEWATER PROJECTS** | | | **$ 29,930,367** | **$ 20,042,091** | **$ 6,587,000** | **$ 3,358,000** | **$ 1,409,000** | **$ -** | **$ -** | **$ 61,326,458** |

# 63-inch and 66-inch Interceptor Rehabilitation

**PROJECT NUMBER** 500191

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to rehabilitate the damaged liner in 63-inch and 66-inch pipe segments throughout the collection system.

**OPERATING BUDGET IMPACT**
This project will result in reduced maintenance and cleaning costs, and reduction in inflow and infiltration flows.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 300,000 | **$ 300,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 150,000 | 150,000 | - | - | - | 300,000 |
| **TOTAL** | **$150,000** | **$150,000** | **-** | **-** | **-** | **$300,000** |

# DCWWTP Biofilter System Rehabilitation

**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 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**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 425,000 | **$ 425,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 425,000 | - | - | - | - | 425,000 |
| **TOTAL** | **$425,000** | **-** | **-** | **-** | **-** | **$425,000** |

# DCWWTP Motor Control Center and Switchgear Replacement

**PROJECT NUMBER** 500193

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Dry Creek Wastewater Treatment Plant
1800 Booth Road

**DESCRIPTION**
This project provides funding to replace three motor control centers (MCCs) and two switchgear units at the Dry Creek Wastewater Treatment Plant (DCWWTP) that are outdated and have reached the end of their useful life.

**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**
7/1/21

**COMPLETION DATE**
6/30/25

**PROJECT STATUS**
New

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 4,225,000 | **$ 4,225,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 1,408,000 | 1,408,000 | 1,409,000 | - | - | 4,225,000 |
| **TOTAL** | **$1,408,000** | **$1,408,000** | **$1,409,000** | **-** | **-** | **$4,225,000** |

# Sewer Collection System Cured-in-Place-Pipe Rehabilitation

**PROJECT NUMBER** 400078

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Downtown Roseville

**DESCRIPTION**
This project reconstructs and rehabilitates the existing collection system pipe infrastructure. The Environmental Utilities Department will target systems older than 75 years in service, and areas with known premature failures. The general areas of concern are subdivisions in the vicinity of Riverside Avenue, Douglas Boulevard, Main Street, Atlantic Street, and Sierra Boulevard.

**OPERATING BUDGET IMPACT**
The completion of this project will result in operational savings from lower maintenance costs to rehabilitated pipe segments.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/15

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 466,223 | $ 2,683,778 | $ 5,200,000 | **$ 8,350,001** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6230 - Wastewater Rehabilitation | 3,400,000 | 1,800,000 | - | - | - | 5,200,000 |
| **TOTAL** | **$3,400,000** | **$1,800,000** | **-** | **-** | **-** | **$5,200,000** |

# PGWWTP Influent Pump Station Pumps and Variable Frequency Drive Replacement

**PROJECT NUMBER** 500060

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Pleasant Grove Wastewater Treatment Plant
5051 Westpark Drive

**DESCRIPTION**
This project provides funding to replace outdated pumps and variable frequency drives (VFDs) on the influent and sidestream pumps. This project will be funded through the newly created Wastewater Regional Rehabilitation Fund (6231) instead of the Wastewater Rehabilitation Fund (6230) as initially planned. The Wastewater Regional Rehabilitation Fund was created in FY2020-21 to track annual contributions for regional wastewater rehabilitation projects from the City's partners (South Placer Municipal Utilities District and Placer County) in the South Placer Wastewater Authority (SPWA) Joint Powers Authority.

**OPERATING BUDGET IMPACT**
The completion of this project will result in operational savings from lower maintenance costs as upgraded equipment requires less maintenance.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Procurement, Contracting

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 330,000 | $ 1,204,000 | **$ 1,534,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 1,534,000 | - | - | - | - | 1,534,000 |
| 6230 - Wastewater Rehabilitation | (330,000) | - | - | - | - | (330,000) |
| **TOTAL** | **$1,204,000** | **-** | **-** | **-** | **-** | **$1,204,000** |

# DCWWTP 66-inch Influent Pipe Rehabilitation

**PROJECT NUMBER** 500061

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Dry Creek Wastewater Treatment Plant
1800 Booth Road

**DESCRIPTION**
This project provides funding to rehabilitate the influent 66-inch pipe between the influent junction box and the bar screen building. This project will be funded through the newly created Wastewater Regional Rehabilitation Fund (6231) instead of the Wastewater Rehabilitation Fund (6230) as initially planned. The Wastewater Regional Rehabilitation Fund was created in FY2020-21 to track annual contributions for regional wastewater rehabilitation projects from the City's partners (South Placer Municipal Utilities District and Placer County) in the South Placer Wastewater Authority (SPWA) Joint Powers Authority.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
Design

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 815,000 | - | **$ 815,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 815,000 | - | - | - | - | 815,000 |
| 6230 - Wastewater Rehabilitation | (815,000) | - | - | - | - | (815,000) |
| **TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** |

# Dry Creek and Pleasant Grove Wastewater Treatment Plants Lighting Rehabilitation

**PROJECT NUMBER** 500064

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Dry Creek and Pleasant Grove Wastewater Treatment Plants

**DESCRIPTION**

Funding for this project is to replace all plant lighting outside of occupied spaces to LED. The project will provide long-term savings due to increased fixture life and decreased energy consumption; including estimated savings from Roseville Electric rebates. This project will be funded through the newly created Wastewater Regional Rehabilitation Fund (6231) instead of the Wastewater Rehabilitation Fund (6230) as initially planned. The Wastewater Regional Rehabilitation Fund was created in FY2020-21 to track annual contributions for regional wastewater rehabilitation projects from the City's partners (South Placer Municipal Utilities District and Placer County) in the South Placer Wastewater Authority (SPWA) Joint Powers Authority.

**OPERATING BUDGET IMPACT**

The completion of this project will result in operational savings from reduced energy consumption.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/19

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Procurement, Contracting

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 640,000 | - | **$ 640,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 640,000 | - | - | - | - | 640,000 |
| 6230 - Wastewater Rehabilitation | (640,000) | - | - | - | - | (640,000) |
| **TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** |

# Regional 30-inch Interceptor Rehabilitation

**PROJECT NUMBER** 500143

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Riverside Avenue and Darling Way

**DESCRIPTION**
This project provides funds for the rehabilitation of a 30-inch interceptor pipe with the installation of a new liner. The project will be funded through the newly created Wastewater Regional Rehabilitation Fund (6231) instead of the Wastewater Rehabilitation Fund (6230) as initially planned. The Wastewater Regional Rehabilitation Fund was created in FY2020-21 to track annual contributions for regional wastewater rehabilitation projects from the City's partners (South Placer Municipal Utilities District and Placer County) in the South Placer Wastewater Authority (SPWA) Joint Powers Authority.

**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**
6/30/22

**PROJECT STATUS**
Design

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 175,000 | - | **$ 175,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 175,000 | - | - | - | - | 175,000 |
| 6230 - Wastewater Rehabilitation | (175,000) | - | - | - | - | (175,000) |
| **TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** |

# Water Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| Meter Test Bench | D-78 | 500196 | - | - | 194,000 | - | - | - | - | 194,000 |
| Safety Vault and Ladder Improvements | D-79 | 500197 | - | - | 50,000 | - | - | - | - | 50,000 |
| Water Distribution System Improvements | D-80 | 500198 | - | - | 1,230,000 | - | - | - | - | 1,230,000 |
| **Existing Projects** | | | | | | | | | | |
| West Side Tank and Pump Station Project | D-81 | 400014 | 3,111,365 | 30,049,845 | 2,325,000 | - | - | - | - | 35,486,210 |
| Water Facilities Condition Assessment | D-82 | 400077 | 284,089 | 435,911 | 100,000 | - | - | - | - | 820,000 |
| Advanced Metering Infrastructure Project | D-83 | 400099 | 2,532,144 | 5,803,972 | 500,000 | 2,000,000 | - | - | - | 10,836,116 |
| Cooperative Potable Water Transmission Infrastructure | D-84 | 500147 | - | 500,000 | 600,000 | 500,000 | 500,000 | - | - | 2,100,000 |
| Water Security and Resiliency Improvements | D-85 | 500150 | - | 150,000 | 250,000 | - | - | - | - | 400,000 |
| Well 12 Backwash Outfall | D-86 | 500151 | - | 150,000 | 10,000 | - | - | - | - | 160,000 |
| Water Treatment Plant Reclaim Basin Rehabilitation | D-87 | 500153 | - | 750,000 | 250,000 | - | - | - | - | 1,000,000 |
| **TOTAL** | | | **$ 5,927,598** | **$ 37,839,728** | **$ 5,509,000** | **$ 2,500,000** | **$ 500,000** | **$ -** | **$ -** | **$ 52,276,326** |
| **Carryover Projects** | | | | | | | | | | |
| Woodcreek North Well | | 400009 | 2,967,192 | 32,000 | - | - | - | - | - | 2,999,192 |
| Enterprise Asset Management | | 400016 | 12,948,033 | 185,243 | - | - | - | - | - | 13,133,276 |
| Proposition 84 Well Grant Project | | 400032 | 5,470,316 | 290,587 | - | - | - | - | - | 5,760,903 |
| Zone 4 Pump Back Station | | 400045 | 4,090,133 | 38,950 | - | - | - | - | - | 4,129,083 |
| Atlantic Street Rehabilitation Project near Railroad Crossing | | 400076 | 73,104 | 1,526,895 | - | - | - | - | - | 1,599,999 |
| Water Treatment Plant Two Million Gallon Tank Rehabilitation | | 400102 | 117,022 | 1,407,978 | - | - | - | - | - | 1,525,000 |
| Water Treatment Plant Program Logic Controller Update | | 400202 | 11,506 | 2,563,494 | - | - | - | - | - | 2,575,000 |
| Stroneridge Tank Site Improvements | | 500022 | 18,571 | 301,430 | - | - | - | - | - | 320,001 |
| Industrial Avenue 12 inch Water Main Rehabilitation | | 500023 | - | 230,000 | - | - | - | - | - | 230,000 |
| Water Meter Retrofit | | 500024 | - | 250,000 | - | - | - | - | - | 250,000 |
| Water Front Counter Remodel | | 500029 | 325,499 | 19,500 | - | - | - | - | - | 344,999 |
| Aqufier Storage Recovery Well 2 | | 500054 | 6,215 | 393,785 | - | - | - | - | - | 400,000 |
| Access Control System Rehabilitation | | 500056 | 143,514 | 446,486 | - | - | - | - | - | 590,000 |
| Corrosion Protection Program Update | | 500057 | 566 | 1,699,434 | - | - | - | - | - | 1,700,000 |
| Groundwater Well Property | | 500059 | - | 1,300,000 | - | - | - | - | - | 1,300,000 |
| Utility Exploration Center Office Space Rehabilitation | | 500069 | 144,985 | 28,016 | - | - | - | - | - | 173,001 |
| Downtown Water Mains Replacement | | 500094 | 53,536 | 8,974,801 | - | - | - | - | - | 9,028,337 |
| Water Facility Tenant Improvements | | 500149 | - | 500,000 | - | - | - | - | - | 500,000 |
| Aquifer Storage and Recovery Well - Design | | 500155 | 324,067 | 3,800,933 | - | - | - | - | - | 4,125,000 |
| Aquifer Storage Recovery - Monitoring Wells | | 500156 | - | 1,200,000 | - | - | - | - | - | 1,200,000 |
| Aquifer Storage and Recovery Wells 1 and 2 | | 500157 | - | 10,000,000 | - | - | - | - | - | 10,000,000 |
| **TOTAL CARRYOVER** | | | **$ 26,694,259** | **$ 35,189,532** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 61,883,791** |
| **TOTAL WATER PROJECTS** | | | **$ 32,621,857** | **$ 73,029,260** | **$ 5,509,000** | **$ 2,500,000** | **$ 500,000** | **$ -** | **$ -** | **$ 114,160,117** |

# Capital Improvement Program

## Meter Test Bench

**PROJECT NUMBER** 500196

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Corporation Yard - Water Shop

**DESCRIPTION**
This project provides funding to retrofit/upgrade the software and meter test bench to perform and record meter accuracy testing per anticipated meter calibration requirements under AB 1668 and SB 606.

**OPERATING BUDGET IMPACT**
Software maintenance fees may apply depending on the vendor and meter testing software installed.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 194,000 | **$ 194,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6101 - Water Operations | 194,000 | - | - | - | - | 194,000 |
| **TOTAL** | **$194,000** | **-** | **-** | **-** | **-** | **$194,000** |

# Safety Vault and Ladder Improvements

**PROJECT NUMBER** 500197

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** 3500 Baseline Road, 1620 Junction Boulevard, and 1201 Scarborough Drive

**DESCRIPTION**
Funding for this project will provide needed safety improvements to ladder systems at the Pressure Reducing Station Vaults and the 7.25 MG water storage tank located at 1201 Scarborough Drive.

**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**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 50,000 | **$ 50,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6130 - Water Rehabilitation | 50,000 | - | - | - | - | 50,000 |
| **TOTAL** | **$50,000** | **-** | **-** | **-** | **-** | **$50,000** |

# Water Distribution System Improvements

**PROJECT NUMBER** 500198

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Downtown Roseville

**DESCRIPTION**
This project provides funding to address capacity limitations in the water distribution system by constructing three new connections:

1. New 8-inch waterline crossing Cirby Creek at Coloma Way to Coral Drive
2. New 8-inch waterline crossing Dry Creek at Douglas Blvd.
3. New 8-inch waterline connecting existing lines between Wayne Drive and South Harding Blvd.

**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**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 1,230,000 | **$ 1,230,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6130 - Water Rehabilitation | 1,230,000 | - | - | - | - | 1,230,000 |
| **TOTAL** | **$1,230,000** | **-** | **-** | **-** | **-** | **$1,230,000** |

# Capital Improvement Program

## West Side Tank and Pump Station Project

**PROJECT NUMBER** 400014

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** West Roseville

**DESCRIPTION**
This project provides funding to build two six-million gallon water tanks, a pump station, and a field office in west Roseville.

**OPERATING BUDGET IMPACT**
Additional water utility staff time will be necessary to operate the pump station and tank.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/15

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Procurement, Contracting

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 3,111,365 | $ 30,049,845 | $ 2,325,000 | **$ 35,486,210** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6120 - Water Construction | 2,325,000 | - | - | - | - | 2,325,000 |
| **TOTAL** | **$2,325,000** | **-** | **-** | **-** | **-** | **$2,325,000** |

# Water Facilities Condition Assessment

**PROJECT NUMBER** 400077

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Water Treatment Plant - 9595 Barton Road, Granite Bay

**DESCRIPTION**
This project provides funding for condition assessment for the Water Treatment Plant and subsequent repairs and rehabilitation activities.

**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**
6/30/23

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 284,089 | $ 435,911 | $ 100,000 | **$ 820,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6130 - Water Rehabilitation | 100,000 | - | - | - | - | 100,000 |
| **TOTAL** | **$100,000** | **-** | **-** | **-** | **-** | **$100,000** |

# Advanced Metering Infrastructure Project

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/16

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Construction

**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 greater interaction between the utility and its customers. An AMI system also provides customers a detailed view of their water usage, enabling them to make changes to increase their water efficiency. Finally, an AMI system provides better system reliability by bringing enhanced 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 Electric, Environmental Utilities, and Utility Billing operating budgets.

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 2,532,144 | $ 5,803,972 | $ 2,500,000 | **$ 10,836,116** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6101 - Water Operations | 500,000 | 2,000,000 | - | - | - | 2,500,000 |
| **TOTAL** | **$500,000** | **$2,000,000** | **-** | **-** | **-** | **$2,500,000** |

# Cooperative Potable Water Transmission Infrastructure

**PROJECT NUMBER** 500147

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for planning, design, and construction of additional potable water conveyance infrastructure to support reliable water supply delivery to the City of Roseville customers. The project is anticipated to be a joint partnership effort between the City and the Placer County Water Agency (PCWA).

**OPERATING BUDGET IMPACT**
Large transmission mains are inspected on a 10 to 15-year cycle. The Water Utility's operations and maintenance program will set aside funds annually for when this expense becomes due in that timeframe.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 500,000 | $ 1,600,000 | **$ 2,100,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6120 - Water Construction | 600,000 | 500,000 | 500,000 | - | - | 1,600,000 |
| **TOTAL** | **$600,000** | **$500,000** | **$500,000** | **-** | **-** | **$1,600,000** |

# Water Security and Resiliency Improvements

**PROJECT NUMBER** 500150

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding to implement water utility security measures identified by the risk and resiliency assessment completed in March 2020. The security measures recommended by the report 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**
6/30/25

**PROJECT STATUS**
Operation

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 150,000 | $ 250,000 | **$ 400,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6101 - Water Operations | 250,000 | - | - | - | - | 250,000 |
| **TOTAL** | **$250,000** | **-** | **-** | **-** | **-** | **$250,000** |

# Capital Improvement Program

## Well 12 Backwash Outfall

**PROJECT NUMBER** 500151

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** 1745 Blue Oaks Boulevard

**DESCRIPTION**
This project provides funding to cover the cost of constructing a new discharge outfall at Aquifer Storage and Production Well 12 (Blue Oaks Blvd) to meet design standards and capacity during periodic "pump to waste" events consistent with well operation and maintenance requirements, and the site habitat restoration per the City's Habitat Mitigation and Monitoring Plan.

**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**
6/30/24

**PROJECT STATUS**
Operation

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 150,000 | $ 10,000 | **$ 160,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6130 - Water Rehabilitation | 10,000 | - | - | - | - | 10,000 |
| **TOTAL** | **$10,000** | **-** | **-** | **-** | **-** | **$10,000** |

# Water Treatment Plant Reclaim Basin Rehabilitation

**PROJECT NUMBER** 500153

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Water Treatment Plant - 9595 Barton Road, Granite Bay

**DESCRIPTION**
This project provides funding to rehabilitate the failing concrete structure of Reclaim Basins 1 and 2 at the Water Treatment Plant (WTP) to maintain proper sludge-handling capabilities. The WTP has also had issues with reclaimed turbidity levels that have been at or near the regulated levels with rain events bringing dirt into the basins through the cracks.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 750,000 | $ 250,000 | **$ 1,000,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6130 - Water Rehabilitation | 250,000 | - | - | - | - | 250,000 |
| **TOTAL** | **$250,000** | **-** | **-** | **-** | **-** | **$250,000** |



# Non-Capital Multi-Year Projects - Alphabetical Order

## Non-Capital Multi-Year Projects


Citywide Technology Projects ..... E-8
General Government Projects ..... E-9
Non-Capital Multi-Year Projects - Alphabetical Order ..... E-1
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Non-Capital Projects Budget by Classification ..... E-7
Non-Capital Projects Budget by Fund ..... E-5
Parks, Recreation & Libraries Projects ..... E-11
Public Safety Projects ..... E-14
Public Works Projects ..... E-15
Waste Services Projects ..... E-29
Wastewater Projects ..... E-30
Water Projects ..... E-35



# Non-Capital Multi-Year Projects Overview



## Non-Capital Multi-Year Projects Overview

The City of Roseville's Non-Capital Multi-Year Projects section includes projects crossing multiple fiscal years related to maintenance work performed on a routine basis for facilities, bike trails, open space and roadways, equipment maintenance and repairs, technology improvements not reaching the capitalization threshold, plan, models and fee updates, systems assessments and evaluations, and operating grants.

In addition to City Council approval of Non-Capital Project budgets, purchase orders, service agreements, and contracts related to these projects are also approved by City Council.

The Non-Capital Projects presented in detail in this section are only those projects that are requesting new budget approval in this or future budget years. Since budgets are approved on a total project basis, any unspent funds at the end of the fiscal year are carried forward automatically into the next year's budget. A list of the current Non-Capital Projects that will have their unspent budgets carried over into the next fiscal year is presented on the summary page of each Non-Capital Multi-Year Projects classification.

The Non-Capital Multi-Year Projects section is organized by classification, then by new or existing projects, and project number in ascending order.

Non-Capital Projects budget sheets display general project information and include department, location, description, operating budget impact, the City Council Goal associated with the project, and a summary timeline. The funding overview section of each project budget sheet summarizes the project's financial information, and the FY2021-22 and 5-Year Plan section provides project cost estimates by funding source for the City of Roseville's Non-Capital Projects for FY2021-22 through FY2025-26.

Projects are classified as follows:

- Citywide Technology
- General Government
- Parks, Recreation & Libraries
- Public Safety
- Public Works
- Waste Services
- Wastewater
- Water

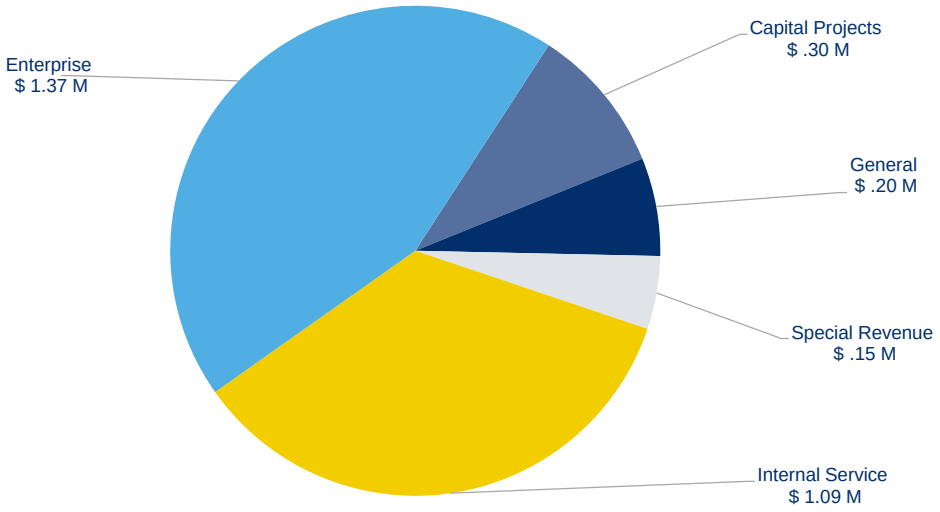
The table titled "Non-Capital Multi-Year Projects Summary: FY2021-22 through FY2025-26" is a high-level view of the total project expenditures in each category over the next five years.

# Non-Capital Projects Summary by Fund

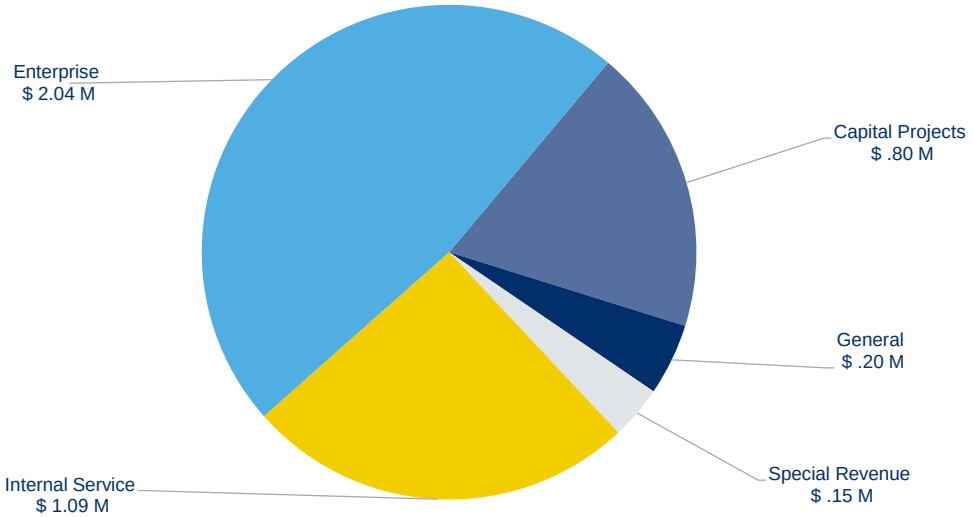
| Fund | FY2020-21 Project Carryover Net of Revenue | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Five-Year Plan |
|---|---|---|---|---|---|---|---|---|
| 1001 - General | 2,266,174 | 5,045,342 | 201,452 | - | - | - | - | 201,452 |
| 1030 - Strategic Improvement | 226,104 | 226,104 | - | - | - | - | - | - |
| 1130 - Stormwater | (71,501) | 472,461 | - | - | - | - | - | - |
| 1201 - Roseville Youth Sports Coalition | 168 | 168 | - | - | - | - | - | - |
| 2301 - State Gas Tax | 769,212 | 769,212 | - | - | - | - | - | - |
| 2305 - Highway Users Tax | 2,150,373 | 13,229,795 | - | - | - | - | - | - |
| 2307 - Road Maintenance and Rehab | (30,187) | 1,879,813 | - | - | - | - | - | - |
| 2321 - Traffic Safety | 60,000 | 60,000 | - | - | - | - | - | - |
| 2591 - Diamond Oaks | 6,233 | 6,233 | 45,000 | - | - | - | - | 45,000 |
| 2594 - Woodcreek | 10,338 | 10,338 | 105,000 | - | - | - | - | 105,000 |
| 3110 - General Capital Projects | 132,590 | 182,590 | - | - | - | - | - | - |
| 3130 - Parks Recreation and Library Capital Projects | 869,352 | 1,177,029 | 177,000 | - | - | - | - | 177,000 |
| 3151 - Traffic Mitigation | 1,036,851 | 1,228,851 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 625,000 |
| 3201 - Roadway | 376,930 | 985,213 | - | - | - | - | - | - |
| 3385 - Pleasant Grove Drainage Basin | 661,086 | 661,086 | - | - | - | - | - | - |
| 4001 - Fleet Services | 30,000 | 30,000 | - | - | - | - | - | - |
| 4065 - Facility Rehabilitation | 323,929 | 817,997 | 1,090,783 | - | - | - | - | 1,090,783 |
| 4101 - Information Technology Operations | - | 45,000 | - | - | - | - | - | - |
| 4105 - Information Technology Replacement | - | 39,922 | - | - | - | - | - | - |
| 6001 - Electric | 9,204 | 141,577 | 131,682 | - | - | - | - | 131,682 |
| 6101 - Water Operations | 493,816 | 543,816 | 50,000 | 50,000 | 60,000 | - | - | 160,000 |
| 6120 - Water Construction | 2,002,461 | 5,064,954 | (275,000) | 25,000 | - | - | - | (250,000) |
| 6130 - Water Rehabilitation | 1,366,808 | 1,598,115 | 380,717 | 150,000 | 60,000 | - | - | 590,717 |
| 6230 - Wastewater Rehabilitation | 499,242 | 1,272,185 | (611,490) | - | - | - | - | (611,490) |
| 6231 - Wastewater Regional Rehabilitation | - | - | 1,400,000 | - | - | - | - | 1,400,000 |
| 6301 - Waste Services Operations | 21,752 | 21,752 | - | - | - | - | - | - |
| 6330 - Waste Services Rehabilitation | 3,078 | 68,193 | 16,783 | - | - | - | - | 16,783 |
| 6511 - Transit | 154,484 | 157,435 | 15,000 | - | - | - | - | 15,000 |
| 6520 - Transportation | (106,869) | 665,042 | 180,000 | 330,000 | - | - | - | 510,000 |
| 6591 - Youth Development | 5,759 | 183,332 | 80,000 | - | - | - | - | 80,000 |
| **TOTAL** | **13,267,387** | **36,583,555** | **3,111,927** | **680,000** | **245,000** | **125,000** | **125,000** | **4,286,927** |

# Non-Capital Projects Budget by Fund

**FY2021-22 Non-Capital Projects**
**(Expenditures)**
**$3.1 Million**




**FY2021-22 through FY2025-26 Non-Capital Projects**
**(Expenditures)**
**$4.3 Million**

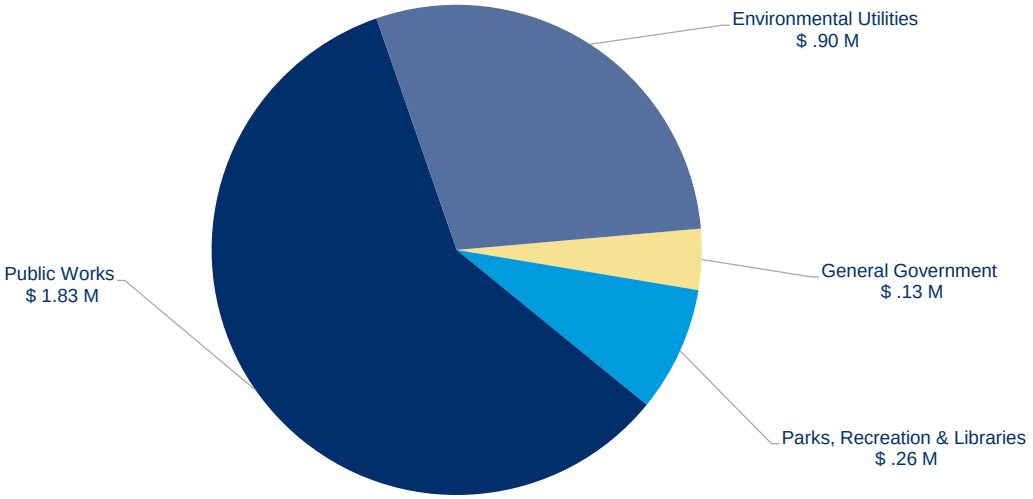


# Non-Capital Multi-Year Projects Summary: FY2021-22 through FY2025-26

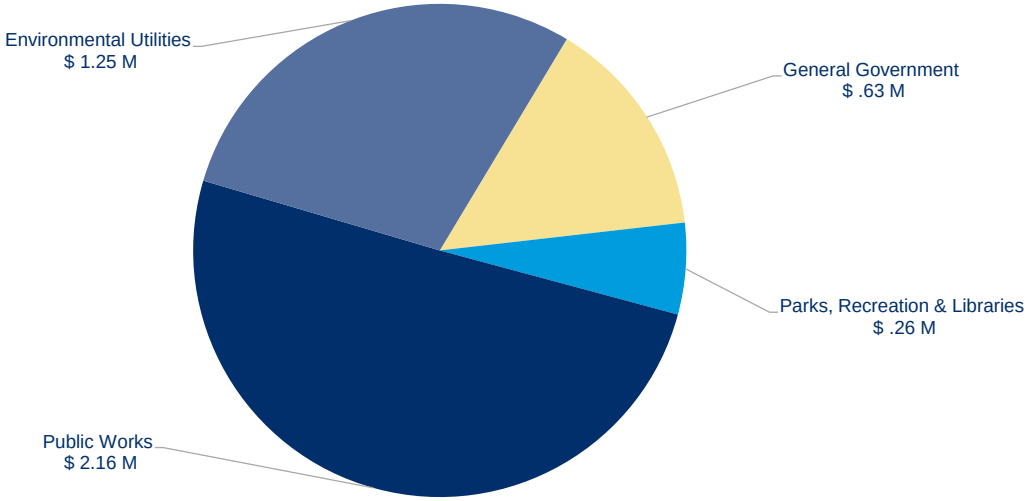
| | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Five-Year Plan | Total Projects |
|---|---|---|---|---|---|---|---|---|---|
| Citywide Technology Projects | - | 63,000 | - | - | - | - | - | - | 63,000 |
| General Government Projects | 3,507,099 | 3,387,317 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 625,000 | 7,519,416 |
| Parks, Recreation & Libraries Projects | 425,795 | 1,361,680 | 257,000 | - | - | - | - | 257,000 | 2,044,475 |
| Public Safety Projects | 47,519 | 1,429,109 | - | - | - | - | - | - | 1,476,628 |
| Public Works Projects | 69,430,088 | 21,456,391 | 1,829,927 | 330,000 | - | - | - | 2,159,927 | 93,046,406 |
| Waste Services Projects | 111,501 | 507,461 | - | - | - | - | - | - | 618,962 |
| Wastewater Projects | 158,688 | 1,181,311 | 775,000 | - | - | - | - | 775,000 | 2,114,999 |
| Water Projects | 3,500,311 | 7,197,283 | 125,000 | 225,000 | 120,000 | - | - | 470,000 | 11,167,594 |
| **TOTAL** | **$ 77,181,001** | **$ 36,583,552** | **$ 3,111,927** | **$ 680,000** | **$ 245,000** | **$ 125,000** | **$ 125,000** | **$ 4,286,927** | **$ 118,051,480** |

# Non-Capital Projects Budget by Classification

**FY2021-22 Non-Capital Projects**
**(Expenditures)**
**$3.1 Million**




**FY2021-22 through FY2025-26 Non-Capital Projects**
**(Expenditures)**
**$4.3 Million**



# Citywide Technology Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Carryover Projects** | | | | | | | | | | |
| ACI Network Improvements | | 500134 | - | 20,000 | - | - | - | - | - | 20,000 |
| Police Department Radio Tower Maintenance | | 500136 | - | 23,000 | - | - | - | - | - | 23,000 |
| Virtual Desktop Exploration | | 500138 | - | 20,000 | - | - | - | - | - | 20,000 |
| **TOTAL CARRYOVER** | | | **$ -** | **$ 63,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 63,000** |
| **TOTAL CITYWIDE TECHNOLOGY PROJECTS** | | | **$ -** | **$ 63,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 63,000** |

# General Government Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Existing Projects** | | | | | | | | | | |
| City Traffic Model Update | E-10 | 400189 | 2,442,565 | 401,945 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 3,469,510 |
| **TOTAL** | | | **$ 2,442,565** | **$ 401,945** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 3,469,510** |
| **Carryover Projects** | | | | | | | | | | |
| General Plan Update/Climate Action Plan Project | | 400093 | 909,890 | 481,764 | - | - | - | - | - | 1,391,654 |
| Mitigation Fee Update | | 400095 | 105,748 | 188,504 | - | - | - | - | - | 294,252 |
| 320 Vernon Street Sale Preparation | | 500075 | 48,896 | 226,104 | - | - | - | - | - | 275,000 |
| Corridor Planning | | 500088 | - | 1,200,000 | - | - | - | - | - | 1,200,000 |
| Housing Element - LEAP HCD Grant | | 700019 | - | 500,000 | - | - | - | - | - | 500,000 |
| Corridor Planning - SB2 Program HCD Grant | | 700020 | - | 310,000 | - | - | - | - | - | 310,000 |
| Housing Element - REAP SACOG Grant | | 700021 | - | 79,000 | - | - | - | - | - | 79,000 |
| **TOTAL CARRYOVER** | | | **$ 1,064,534** | **$ 2,985,372** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 4,049,906** |
| **TOTAL GENERAL GOVERNMENT PROJECTS** | | | **$ 3,507,099** | **$ 3,387,317** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 125,000** | **$ 7,519,416** |

# Citywide Traffic Model Update

**PROJECT NUMBER** 400189

**CLASSIFICATION** General Government

**DEPARTMENT** Development Services Department

**LOCATION** Citywide

**DESCRIPTION**
This project funds the ongoing model, land use and project updates for the Citywide Traffic Model. In addition, assists with maintenance of project account, fee tracking and fee updates.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
3/1/04

**COMPLETION DATE**
N/A

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 2,442,565 | $ 401,945 | $ 625,000 | **$ 3,469,510** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3151 - Traffic Mitigation | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 625,000 |
| **TOTAL** | **$125,000** | **$125,000** | **$125,000** | **$125,000** | **$125,000** | **$625,000** |

# Parks, Recreation & Libraries Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| FY2021-22 Adventure Clubs - Facility Renovations and Restoration | E-12 | 500186 | - | - | 80,000 | - | - | - | - | 80,000 |
| Royer Park Maintenance Building Upgrades | E-13 | 500189 | - | - | 177,000 | - | - | - | - | 177,000 |
| **TOTAL** | | | **$ -** | **$ -** | **$ 257,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 257,000** |
| **Carryover Projects** | | | | | | | | | | |
| Childrens Art Center | | 400132 | 21,634 | 31,151 | - | - | - | - | - | 52,785 |
| Adventure Club Rehabilitation | | 400161 | 130,241 | 5,759 | - | - | - | - | - | 136,000 |
| Dugout Rehabilitation at Maidu Regional Park | | 500034 | 121,012 | 988 | - | - | - | - | - | 122,000 |
| Maidu Covered Soccer Arena Improvements | | 500073 | 25,422 | 334,668 | - | - | - | - | - | 360,090 |
| Paving and Hardscape Repairs at Olympus Elliot and Crestmont Parks | | 500074 | 115,839 | 113,761 | - | - | - | - | - | 229,600 |
| Maidu Soccer Complex Turf Conversion | | 500087 | 9,220 | 690,780 | - | - | - | - | - | 700,000 |
| Bleacher Replacement at the Roseville Sports Center | | 500103 | - | 60,000 | - | - | - | - | - | 60,000 |
| General Fund Park Restroom Auto Locks | | 500104 | - | 27,000 | - | - | - | - | - | 27,000 |
| SVBT-003 Full STEAM Ahead Grant | | 700016 | 2,427 | 97,573 | - | - | - | - | - | 100,000 |
| **TOTAL CARRYOVER** | | | **$ 425,795** | **$ 1,361,680** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,787,475** |
| **TOTAL PARKS, RECREATION & LIBRARIES PROJECTS** | | | **$ 425,795** | **$ 1,361,680** | **$ 257,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 2,044,475** |

# FY2021-22 Adventure Clubs - Facility Renovations and Restoration

**PROJECT NUMBER** 500186

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** Citywide Adventure Club Sites

**DESCRIPTION**
This project provides funding for the restoration and renovation of various Adventure Club sites, including lock upgrades, wall siding, and floor replacements.

**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**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 80,000 | **$ 80,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6591 - Youth Development | 80,000 | - | - | - | - | 80,000 |
| **TOTAL** | **$80,000** | **-** | **-** | **-** | **-** | **$80,000** |

# Royer Park Maintenance Building Upgrades

**PROJECT NUMBER** 500189

**CLASSIFICATION** Parks, Recreation & Libraries

**DEPARTMENT** Parks, Recreation & Libraries

**LOCATION** 190 Park Drive

**DESCRIPTION**
This project funds the upgrades to the Royer Park maintenance building's exterior, including assessing the roof and addressing any needed repairs, replace downspouts, dry rot, and painting.

**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**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Pre-Design

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 177,000 | **$ 177,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 3130 - Parks Recreation and Library Capital Projects | 177,000 | - | - | - | - | 177,000 |
| **TOTAL** | **$177,000** | **-** | **-** | **-** | **-** | **$177,000** |

# Public Safety Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Carryover Projects** | | | | | | | | | | |
| Co-Location and Liaison for Family Mobile Crisis Team | | 700012 | 19,460 | 13,734 | - | - | - | - | - | 33,194 |
| FY19 Local Justice Assistance Grant Program - 2019-DJ-BX-0105 | | 700013 | - | 15,811 | - | - | - | - | - | 15,811 |
| Department of Justice Tobacco Grant DOJ-PROP56-2019-20-1-053 | | 700014 | 28,059 | 584,322 | - | - | - | - | - | 612,381 |
| CA DOJ-SAE 2019-2020-08 DOJ Sexual Assault Examination Grant | | 700017 | - | 54,050 | - | - | - | - | - | 54,050 |
| Neighborhood Policing Grant Agreement Sutter Roseville Medical Center | | 700018 | - | 745,418 | - | - | - | - | - | 745,418 |
| 2020-DJ-BX-0133 FY20 Local JAG Program | | 700022 | - | 15,774 | - | - | - | - | - | 15,774 |
| **TOTAL CARRYOVER** | | | **$ 47,519** | **$ 1,429,109** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,476,628** |
| **TOTAL PUBLIC SAFETY PROJECTS** | | | **$ 47,519** | **$ 1,429,109** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,476,628** |

# Public Works Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| FY2021-22 Riley Library - Facilities Rehabilitation | E-17 | 500205 | - | - | 343,409 | - | - | - | - | 343,409 |
| FY2021-22 Woodcreek Oaks Golf Course - Facilities Rehab and Repair | E-18 | 500206 | - | - | 105,000 | - | - | - | - | 105,000 |
| FY2021-22 Diamond Oaks Golf Course - Facilities Rehab and Repair | E-19 | 500207 | - | - | 45,000 | - | - | - | - | 45,000 |
| FY2021-22 Civic Center - Facilities Security | E-20 | 500208 | - | - | 74,018 | - | - | - | - | 74,018 |
| FY2021-22 Roseville Energy Park Exterior Paint | E-21 | 500209 | - | - | 90,000 | - | - | - | - | 90,000 |
| FY2021-22 Corporation Yard Building B - Parking Lot Rehabilitation | E-22 | 500210 | - | - | 30,000 | - | - | - | - | 30,000 |
| FY2021-22 GF Citywide Parking Lot Rehabilitation | E-23 | 500211 | - | - | 150,000 | - | - | - | - | 150,000 |
| FY2021-22 Corporation Yard Building D - Roll Up Doors | E-24 | 500212 | - | - | 60,000 | - | - | - | - | 60,000 |
| FY2021-22 Civic Center - Renovation and Restoration | E-25 | 500213 | - | - | 355,000 | - | - | - | - | 355,000 |
| FY2021-22 GF City Facilities - Renovation and Rehabilitation | E-26 | 500214 | - | - | 397,500 | - | - | - | - | 397,500 |
| **Existing Projects** | | | | | | | | | | |
| 2021 Bike Trail Resurfacing | E-27 | 500110 | - | 20,000 | 20,000 | 280,000 | - | - | - | 320,000 |
| Active Transportation Plans Update | E-28 | 500114 | - | 20,000 | 160,000 | 50,000 | - | - | - | 230,000 |
| | **TOTAL** | | **$ -** | **$ 40,000** | **$ 1,829,927** | **$ 330,000** | **$ -** | **$ -** | **$ -** | **$ 2,199,927** |
| **Carryover Projects** | | | | | | | | | | |
| Cirby Way and Roseville Rd | | 400001 | 19,600,809 | 745,936 | - | - | - | - | - | 20,346,745 |
| Rocky Ridge To Old Auburn Drainage | | 400002 | 4,760,890 | 60,988 | - | - | - | - | - | 4,821,878 |
| Pleasant Grove Retention Basin | | 400006 | 12,777,419 | 472,582 | - | - | - | - | - | 13,250,001 |
| City Facilities Security Improvements | | 400013 | 1,133,585 | 217,917 | - | - | - | - | - | 1,351,502 |
| Multi Hazard Plan Update | | 400029 | 301,644 | 241,039 | - | - | - | - | - | 542,683 |
| Bridge Preventative Maintenance Program | | 400058 | 162,610 | 737,390 | - | - | - | - | - | 900,000 |
| 2017 Residential Resurfacing | | 400073 | 2,795,425 | 19,575 | - | - | - | - | - | 2,815,000 |
| 2017 Arterial ADA Ramps | | 400075 | 1,924,298 | 179,701 | - | - | - | - | - | 2,103,999 |
| Pedestrian/Bike Bridge Inspection/Rating | | 400090 | 28,287 | 96,713 | - | - | - | - | - | 125,000 |
| 2017 Arterial Resurfacing | | 400096 | 172,890 | 11,034,534 | - | - | - | - | - | 11,207,424 |
| Roller Compacted Concrete Pilot Project (RCC) | | 400097 | 10,706,687 | 125,458 | - | - | - | - | - | 10,832,145 |
| Transit Plan Update | | 400129 | 20,516 | 154,484 | - | - | - | - | - | 175,000 |
| 2019 Arterial Resurfacing | | 400138 | 2,492 | 97,508 | - | - | - | - | - | 100,000 |
| 2019 Residential Resurfacing | | 400139 | 92,556 | 852,443 | - | - | - | - | - | 944,999 |
| 2018 Trail Resurfacing | | 400162 | 309,495 | 80,505 | - | - | - | - | - | 390,000 |
| Atlantic/Eureka I80 WB Onramp | | 400199 | 586,232 | 63,767 | - | - | - | - | - | 649,999 |
| Confluence to Tiffany | | 400204 | 13,748,790 | 84,057 | - | - | - | - | - | 13,832,847 |
| Multi Use Trail Wayfinding Signs | | 500007 | - | 75,000 | - | - | - | - | - | 75,000 |
| FY2019-20 Civic Center Renovation and Restoration | | 500080 | 36,379 | 148,318 | - | - | - | - | - | 184,697 |
| Automotive Services - Parking Lot Restoration | | 500082 | - | 30,000 | - | - | - | - | - | 30,000 |
| FY2019-20 Fire Station Renovation and Restoration | | 500084 | 50,041 | (10,041) | - | - | - | - | - | 40,000 |
| FY2019-20 PRL Renovation and Restoration | | 500085 | 134,412 | 110,088 | - | - | - | - | - | 244,500 |
| FY2019-20 Golf Course Facility Renovation and Restoration | | 500086 | 45,928 | 16,572 | - | - | - | - | - | 62,500 |

# Public Works Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| Civic Center Boiler Replacemnet | | 500089 | - | 94,000 | - | - | - | - | - | 94,000 |
| Parcel Ownership Research and Title Clarification - UPRR | | 500091 | 36,201 | 164,659 | - | - | - | - | - | 200,860 |
| Sun City Roadway Resurfacing | | 500117 | - | 3,900,000 | - | - | - | - | - | 3,900,000 |
| Fleet Services Steam Cleaner Replacement | | 500119 | - | 30,000 | - | - | - | - | - | 30,000 |
| FY2020-21 Electric Utility - Renovation and Restoration | | 500120 | - | 123,200 | - | - | - | - | - | 123,200 |
| Civic Center - Carpet Replacement and Intrusion Alarm Renovation | | 500123 | - | 178,000 | - | - | - | - | - | 178,000 |
| FY2020-21 Corporation Yard Building A - Renovation and Restoration | | 500124 | - | 213,000 | - | - | - | - | - | 213,000 |
| FY2020-21 IT Facility - Renovation and Restoration | | 500126 | - | 45,000 | - | - | - | - | - | 45,000 |
| FY2020-21 Fire Department - Renovation and Restoration | | 500154 | - | 224,500 | - | - | - | - | - | 224,500 |
| FY2020-21 Adventure Clubs - Facility Renovation and Restoration | | 500159 | - | 80,000 | - | - | - | - | - | 80,000 |
| Eureka Road Bridge Repair | | 500164 | - | 60,000 | - | - | - | - | - | 60,000 |
| Relocation of Overhead Electric Lines on Parcel F55 | | 500173 | - | 400,000 | - | - | - | - | - | 400,000 |
| Local Roadway Safety Plan - LRSPL-5182-080 | | 700015 | 2,502 | 87,498 | - | - | - | - | - | 90,000 |
| Non-Infrastructure Washington Blvd Bikeway and Pedestrian Pathways | | 700026 | - | 182,000 | - | - | - | - | - | 182,000 |
| **TOTAL CARRYOVER** | | | **$ 69,430,088** | **$ 21,416,391** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 90,846,479** |
| **TOTAL PUBLIC WORKS PROJECTS** | | | **$ 69,430,088** | **$ 21,456,391** | **$ 1,829,927** | **$ 330,000** | **$ -** | **$ -** | **$ -** | **$ 93,046,406** |

# FY2021-22 Riley Library - Facilities Rehabilitation

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**PROJECT NUMBER** 500205

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Riley Library - 1501 Pleasant Grove Boulevard

**DESCRIPTION**
This project provides funding for the renovation and restoration of the Riley Library exterior paint and Data Center HVAC replacement.

| | |
|---|---|
| Riley Library Exterior Paint & Dry Rot Repair | $143,500 |
| Data Center HVAC Replacement | $199,909 |

**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, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 343,409 | **$ 343,409** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4065 - Facility Rehabilitation | 300,366 | - | - | - | - | 300,366 |
| 6130 - Water Rehabilitation | 7,177 | - | - | - | - | 7,177 |
| 6230 - Wastewater Rehabilitation | 7,168 | - | - | - | - | 7,168 |
| 6330 - Waste Services Rehabilitation | 7,177 | - | - | - | - | 7,177 |
| 6001 - Electric | 21,521 | - | - | - | - | 21,521 |
| **TOTAL** | **$343,409** | **-** | **-** | **-** | **-** | **$343,409** |

# FY2021-22 Woodcreek Oaks Golf Course - Facilities Rehabilitation & Repair

**PROJECT NUMBER** 500206

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** 5880 Woodcreek Oaks Blvd

**DESCRIPTION**
This project provides funding for the renovation and restoration of Woodcreek Oaks Golf Course Club House exterior paint and Pro Shop restroom rehabilitation.

| | |
|---|---|
| Woodcreek Oaks Golf Course - Exterior Paint | $75,000 |
| Woodcreek Oaks Golf Course - Inside Restroom Rehabilitation | $30,000 |

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 105,000 | **$ 105,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 2594 - Woodcreek | 105,000 | - | - | - | - | 105,000 |
| **TOTAL** | **$105,000** | **-** | **-** | **-** | **-** | **$105,000** |

# FY2021-22 Diamond Oaks Golf Course - Facilities Rehabilitation and Repair

**PROJECT NUMBER** 500207

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Diamond Oaks Golf - 349 Diamond Oaks Blvd

**DESCRIPTION**
This project provides funding for the renovation and restoration of Diamond Oaks Golf Course exterior paint.

| | |
|---|---|
| Diamond Oaks Golf - Exterior Paint | $30,000 |
| Diamond Oaks Snack Bar & Corp Yard - Exterior Paint | $15,000 |

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 45,000 | **$ 45,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 2591 - Diamond Oaks | 45,000 | - | - | - | - | 45,000 |
| **TOTAL** | **$45,000** | **-** | **-** | **-** | **-** | **$45,000** |

# FY2021-22 Civic Center - Facilities Security

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**PROJECT NUMBER** 500208

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Civic Center - 311 Vernon Street

**DESCRIPTION**
This project provides funding to replace the Civic Center's security system closed-circuit television (CCTV) and the fire alarm.

Security System CCTV $54,280
Fire Alarm $19,738

**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, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 74,018 | **$ 74,018** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4065 - Facility Rehabilitation | 67,500 | - | - | - | - | 67,500 |
| 6130 - Water Rehabilitation | 1,087 | - | - | - | - | 1,087 |
| 6230 - Wastewater Rehabilitation | 1,088 | - | - | - | - | 1,088 |
| 6330 - Waste Services Rehabilitation | 1,088 | - | - | - | - | 1,088 |
| 6001 - Electric | 3,255 | - | - | - | - | 3,255 |
| **TOTAL** | **$74,018** | **-** | **-** | **-** | **-** | **$74,018** |

# FY2021-22 Roseville Energy Park Exterior Paint

**PROJECT NUMBER** 500209

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Roseville Energy Park
5120 Phillip Road

**DESCRIPTION**
This project provides funding for Facility rehabilitation for the Roseville Energy Park exterior paint.

**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**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 90,000 | **$ 90,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6001 - Electric | 90,000 | - | - | - | - | 90,000 |
| **TOTAL** | **$90,000** | **-** | **-** | **-** | **-** | **$90,000** |

# FY2021-22 Corporation Yard Building B - Parking Lot Rehabilitation

**PROJECT NUMBER** 500210

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Corporation Yard Building B - 2075 Hilltop Circle

**DESCRIPTION**
This project provides funding for the parking lot rehabilitation at the Corporation Yard - Building B.

**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**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 30,000 | **$ 30,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 1001 - General | 15,000 | - | - | - | - | 15,000 |
| 6511 - Transit | 15,000 | - | - | - | - | 15,000 |
| **TOTAL** | **$30,000** | **-** | **-** | **-** | **-** | **$30,000** |

# FY2021-22 GF Citywide Parking Lot Rehabilitation

**PROJECT NUMBER** 500211

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Citywide - Various Locations

**DESCRIPTION**
This project provides funding for parking lot rehabilitation at the following locations:

| | |
|---|---|
| PR&L - Roseville Aquatics Complex - 3051 Woodcreek Oaks Blvd. | $20,000 |
| PR&L - Downtown Library - 225 Taylor St. | $20,000 |
| Fire - Fire Station #6 - 1430 E. Roseville Pkwy. | $20,000 |
| Fire - Fire Station #7 - 911 Highland Pointe Dr. | $15,000 |
| Fire - Fire Training Bldg. - 2030 Hilltop Cir. | $20,000 |
| PR&L - Indoor Pool - 10210 Fairway Dr. | $15,000 |
| PR&L - Maidu Museum 1970 Johnson Ranch Dr. | $20,000 |
| PD - Roseville Police Department - 1051 Junction Blvd. | $20,000 |

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 150,000 | **$ 150,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 1001 - General | 150,000 | - | - | - | - | 150,000 |
| **TOTAL** | **$150,000** | **-** | **-** | **-** | **-** | **$150,000** |

# FY2021-22 Corporation Yard Building D - Roll-Up Doors

**PROJECT NUMBER** 500212

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Corp Yard Building D - 2025 Hilltop Circle

**DESCRIPTION**
This project provides funding for the mechanical rehabilitation of the roll-up bay doors and motors located at the Corporation Yard Building D "Shops Building" Facility.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 60,000 | **$ 60,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4065 - Facility Rehabilitation | 38,358 | - | - | - | - | 38,358 |
| 6130 - Water Rehabilitation | 17,199 | - | - | - | - | 17,199 |
| 6330 - Waste Services Rehabilitation | 3,264 | - | - | - | - | 3,264 |
| 6001 - Electric | 1,179 | - | - | - | - | 1,179 |
| **TOTAL** | **$60,000** | **-** | **-** | **-** | **-** | **$60,000** |

# FY2021-22 Civic Center - Renovation and Restoration

**PROJECT NUMBER** 500213

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Civic Center - 311 Vernon Street

**DESCRIPTION**
This project provides funding for the renovation and restoration of the Civic Center facilities as follows:

| | |
|---|---|
| Interior paint first floor | $130,000 |
| Space needs assesment first floor | $ 75,000 |
| Carpet replacement second floor Public Works and City Clerk | $150,000 |

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 355,000 | **$ 355,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 1001 - General | 36,452 | - | - | - | - | 36,452 |
| 4065 - Facility Rehabilitation | 287,059 | - | - | - | - | 287,059 |
| 6130 - Water Rehabilitation | 5,254 | - | - | - | - | 5,254 |
| 6230 - Wastewater Rehabilitation | 5,254 | - | - | - | - | 5,254 |
| 6330 - Waste Services Rehabilitation | 5,254 | - | - | - | - | 5,254 |
| 6001 - Electric | 15,727 | - | - | - | - | 15,727 |
| **TOTAL** | **$355,000** | **-** | **-** | **-** | **-** | **$355,000** |

# FY2021-22 GF City Facilities - Renovation and Rehabilitation

**PROJECT NUMBER** 500214

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Citywide - Various Locations

**DESCRIPTION**
This project provides funding for rehabilitation and restoration of the following facilities:

| | |
|---|---|
| Roseville Aquatics Complex - Life Guard Room Interior Paint | $ 10,000 |
| Roseville Aquatics Complex - HVAC - Replace AC to EVAP | $ 15,000 |
| Carnegie Museum - Exterior Paint and Lead Abatement | $ 65,000 |
| Fire Training Bldg. - Exterior Paint and Dry Rot repair | $ 20,000 |
| Mike Shellito Indoor Pool - Interior Flooring | $ 27,500 |
| Maidu Community Center - LED and Lobby Electrical Lighting replacement | $ 75,000 |
| Maidu Community Center - Interior Arts and Crafts Room and Activity Room Rehab | $ 50,000 |
| Police Department - Phased Rehab/Replacement of Office Partitions | $135,000 |

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 397,500 | **$ 397,500** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 4065 - Facility Rehabilitation | 397,500 | - | - | - | - | 397,500 |
| **TOTAL** | **$397,500** | **-** | **-** | **-** | **-** | **$397,500** |

# 2021 Bike Trail Resurfacing

**PROJECT NUMBER** 500110

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for crack sealing, resurfacing, and restriping of Multi-use Trails as per trail maintenance schedule. Trail resurfacing extends the useful life of the asphalt surface and provides a smooth surface for safer public use of the trails.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project. Resurfacing the trails extends the useful life of the asphalt and avoids costly trail reconstruction.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Pre-Design

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 20,000 | $ 300,000 | **$ 320,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6520 - Transportation | 20,000 | 280,000 | - | - | - | 300,000 |
| **TOTAL** | **$20,000** | **$280,000** | **-** | **-** | **-** | **$300,000** |

# Active Transportation Plans Update

**PROJECT NUMBER** 500114

**CLASSIFICATION** Public Works

**DEPARTMENT** Public Works

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for the update of Roseville's Bicycle and Pedestrian Master Plans to reflect current State and Federal requirements, to improve opportunities for biking and walking, and to position the City for success when competing for State and Federal grants.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project. This is a planning document and will not directly result in facility construction.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Procurement, Contracting

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 20,000 | $ 210,000 | **$ 230,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6520 - Transportation | 160,000 | 50,000 | - | - | - | 210,000 |
| **TOTAL** | **$160,000** | **$50,000** | **-** | **-** | **-** | **$210,000** |

# Waste Services Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Carryover Projects** | | | | | | | | | | |
| Saugstad Urban Rivers Grant Bank Stabilization Project | | 400201 | 111,501 | 507,461 | - | - | - | - | - | 618,962 |
| **TOTAL WASTE SERVICES PROJECTS** | | | **$ 111,501** | **$ 507,461** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 618,962** |

# Wastewater Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **New Projects** | | | | | | | | | | |
| Regional Wastewater Lift Station No. 1 Decommissioning | E-31 | 500194 | - | - | 400,000 | - | - | - | - | 400,000 |
| Regional Wastewater Lift Station No. 2 Decommissioning | E-32 | 500195 | - | - | 375,000 | - | - | - | - | 375,000 |
| **Existing Projects** | | | | | | | | | | |
| Regional Wastewater Lift Station No. 3 Decommissioning | E-33 | 500144 | - | 250,000 | - | - | - | - | - | 250,000 |
| Regional Wastewater Lift Station No. 4 Decommissioning | E-34 | 500145 | - | 375,000 | - | - | - | - | - | 375,000 |
| **TOTAL** | | | **$ -** | **$ 625,000** | **$ 775,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 1,400,000** |
| **Carryover Projects** | | | | | | | | | | |
| Wastewater Interceptor Inspection/ Condition Assessment/Cleaning | | 400080 | 158,688 | 156,311 | - | - | - | - | - | 314,999 |
| Sewer Forcemain Condition Assessment | | 500010 | - | 400,000 | - | - | - | - | - | 400,000 |
| **TOTAL CARRYOVER** | | | **$ 158,688** | **$ 556,311** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 714,999** |
| **TOTAL WASTEWATER PROJECTS** | | | **$ 158,688** | **$ 1,181,311** | **$ 775,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 2,114,999** |

# 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**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 400,000 | **$ 400,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 400,000 | - | - | - | - | 400,000 |
| **TOTAL** | **$400,000** | **-** | **-** | **-** | **-** | **$400,000** |

# Regional Wastewater Lift Station No. 2 Decommissioning

**PROJECT NUMBER** 500195

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** 7050 Woodcreek Oaks Boulevard

**DESCRIPTION**
This project provides funding for the decommissioning of the Regional Wastewater Lift Station No.2, 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**

New Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/21

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
New

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | - | $ 375,000 | **$ 375,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 375,000 | - | - | - | - | 375,000 |
| **TOTAL** | **$375,000** | **-** | **-** | **-** | **-** | **$375,000** |

# Regional Wastewater Lift Station No. 3 Decommissioning

**PROJECT NUMBER** 500144

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** 3000 Woodcreek Oaks Boulevard

**DESCRIPTION**
This project provides funding for the decommissioning of the Regional Wastewater Lift Station No. 3, which includes the demolition of the pump station and building. The project will be funded through the newly created Wastewater Regional Rehabilitation Fund (6231) instead of the Wastewater Rehabilitation Fund (6230) as initially planned. The Wastewater Regional Rehabilitation Fund was created in FY2020-21 to track annual contributions for regional wastewater rehabilitation projects from the City's partners (South Placer Municipal Utilities District and Placer County) in the South Placer Wastewater Authority (SPWA) Joint Powers Authority.

**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**
6/30/22

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 250,000 | - | **$ 250,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 250,000 | - | - | - | - | 250,000 |
| 6230 - Wastewater Rehabilitation | (250,000) | - | - | - | - | (250,000) |
| **TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** |

# Regional Wastewater Lift Station No. 4 Decommissioning

**PROJECT NUMBER** 500145

**CLASSIFICATION** Wastewater

**DEPARTMENT** Environmental Utilities Department

**LOCATION** 1585 Pleasant Grove Boulevard

**DESCRIPTION**
This project provides funding for the decommissioning of the Regional Wastewater Lift Station No. 4, which includes the demolition of the pump station and building. The project will be funded through the newly created Wastewater Regional Rehabilitation Fund (6231) instead of the Wastewater Rehabilitation Fund (6230) as initially planned. The Wastewater Regional Rehabilitation Fund was created in FY2020-21 to track annual contributions for regional wastewater rehabilitation projects from the City's partners (South Placer Municipal Utilities District and Placer County) in the South Placer Wastewater Authority (SPWA) Joint Powers Authority.

**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**
6/30/22

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 375,000 | - | **$ 375,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6231 - Wastewater Regional Rehabilitation | 375,000 | - | - | - | - | 375,000 |
| 6230 - Wastewater Rehabilitation | (375,000) | - | - | - | - | (375,000) |
| **TOTAL** | **-** | **-** | **-** | **-** | **-** | **-** |

# Water Summary: FY2021-22 through FY2025-26

| Project Title | Page | Project No. | Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total Project |
|---|---|---|---|---|---|---|---|---|---|---|
| **Existing Projects** | | | | | | | | | | |
| State Water Efficiency Framework | E-36 | 500012 | - | 200,000 | 50,000 | 50,000 | 60,000 | - | - | 360,000 |
| SMUD Water Recharge | E-37 | 500015 | 224,885 | 675,115 | (400,000) | - | - | - | - | 500,000 |
| Sites Reservoir Project | E-38 | 500016 | - | 250,000 | 25,000 | 25,000 | - | - | - | 300,000 |
| Diamond Oaks Fire Hydrant Relocation Project | E-39 | 500055 | 24,978 | 75,022 | 50,000 | 50,000 | 60,000 | - | - | 260,000 |
| Potable Water Systems Evaluation | E-40 | 500148 | - | 350,000 | 100,000 | - | - | - | - | 450,000 |
| Well Rehabilitation - Development and Retrofit | E-41 | 500152 | - | 100,000 | 300,000 | 100,000 | - | - | - | 500,000 |
| | **TOTAL** | | **$ 249,863** | **$ 1,650,137** | **$ 125,000** | **$ 225,000** | **$ 120,000** | **$ -** | **$ -** | **$ 2,370,000** |
| **Carryover Projects** | | | | | | | | | | |
| Groundwater Management Plan | | 400012 | 2,109,505 | 938,400 | - | - | - | - | - | 3,047,905 |
| Sunrise Avenue Water Condition Assessment | | 400061 | - | 150,000 | - | - | - | - | - | 150,000 |
| Regional Water Reliability Study | | 400063 | 277,633 | 642,057 | - | - | - | - | - | 919,690 |
| Hanson Asset Data Conversion | | 500011 | 186,065 | 13,935 | - | - | - | - | - | 200,000 |
| Integrated Resources Plan | | 500018 | 244,368 | 595,631 | - | - | - | - | - | 839,999 |
| Long Term Water Contract | | 500019 | 71,585 | 1,878,414 | - | - | - | - | - | 1,949,999 |
| Water System Model | | 500020 | 361,292 | 143,709 | - | - | - | - | - | 505,001 |
| Wells Chemical Retrofit | | 500021 | - | 365,000 | - | - | - | - | - | 365,000 |
| Courtyard Garden Education Makeover | | 500052 | - | 120,000 | - | - | - | - | - | 120,000 |
| Water System Vulnerability Assessment | | 500058 | - | 700,000 | - | - | - | - | - | 700,000 |
| **TOTAL CARRYOVER** | | | **$ 3,250,448** | **$ 5,547,146** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 8,797,594** |
| **TOTAL WATER PROJECTS** | | | **$ 3,500,311** | **$ 7,197,283** | **$ 125,000** | **$ 225,000** | **$ 120,000** | **$ -** | **$ -** | **$ 11,167,594** |

# State Water Efficiency Framework

**PROJECT NUMBER** 500012

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Citywide

**DESCRIPTION**
This project funds the costs for implementation of AB1668 and SB606 - Long Term Water Use Efficiency Framework, which includes developing agency water budgets, using GIS/mapping tools, addressing additional reporting requirements, and implementing heightened levels of local outreach.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Remain fiscally responsible in a changing world

**START DATE**
7/1/18

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Planning

## FUNDING OVERVIEW

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 200,000 | $ 160,000 | **$ 360,000** |

## FY2021-22 BUDGET AND 5-YEAR PLAN

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6101 - Water Operations | 50,000 | 50,000 | 60,000 | - | - | 160,000 |
| **TOTAL** | **$50,000** | **$50,000** | **$60,000** | **-** | **-** | **$160,000** |

# SMUD Water Recharge

**PROJECT NUMBER** 500015

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Citywide

**DESCRIPTION**
This project covers the cost for implementation of the approved water transfer from the Sacramento Municipal Utilities District (SMUD) to the City of Roseville for up to 6,000 acre-feet of water per year for three years. It includes funding for 3,600 acre-feet of water purchased from SMUD to further test and develop Roseville's Aquifer Storage and Recovery Groundwater System injection capacity. This request lowers the project budget by $400,000 as professional services costs are lower than planned.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/18

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Procurement, Contracting

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 224,885 | $ 675,115 | $ (400,000) | **$ 500,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6120 - Water Construction | (400,000) | - | - | - | - | (400,000) |
| **TOTAL** | **$(400,000)** | **-** | **-** | **-** | **-** | **$(400,000)** |

# Sites Reservoir Project

**PROJECT NUMBER** 500016

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Regional Project

**DESCRIPTION**
Funding for this project covers the cost to participate in Phase 2 and beyond of the Sites Reservoir Project by Roseville participating in the Sites Joint Power Authority. The Sites Reservoir Project is an off-stream reservoir that will restore operational flexibility to the State of California water system, meet the co-equal goals identified in the 2009 Delta Reform Act, dedicate water for fishery and flow purposes, contribute flows for water quality purposes, mitigate the effects of climate change, and contribute to the State's renewable energy goals. Roseville is participating in the Sites Reservoir project to shape the Sites Reservoir operations plan to provide maximum lake level benefits to Folsom Reservoir, once Sites Reservoir is complete and in operation.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Remain fiscally responsible in a changing world.

**START DATE**
7/1/18

**COMPLETION DATE**
6/30/24

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 250,000 | $ 50,000 | **$ 300,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6120 - Water Construction | 25,000 | 25,000 | - | - | - | 50,000 |
| **TOTAL** | **$25,000** | **$25,000** | **-** | **-** | **-** | **$50,000** |

# 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**
6/30/24

**PROJECT STATUS**
Construction

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| $ 24,978 | $ 75,022 | $ 160,000 | **$ 260,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6130 - Water Rehabilitation | 50,000 | 50,000 | 60,000 | - | - | 160,000 |
| **TOTAL** | **$50,000** | **$50,000** | **$60,000** | **-** | **-** | **$160,000** |

# Potable Water Systems Evaluation

**PROJECT NUMBER** 500148

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for a potable water systems evaluation to guide the Water Utility in terms of infrastructure planning and improvements implementation to both existing and future storage and distribution infrastructure to reliably support the City's potable water demand through buildout.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Invest in well-planned infrastructure and growth

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/22

**PROJECT STATUS**
Planning

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 350,000 | $ 100,000 | **$ 450,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6120 - Water Construction | 100,000 | - | - | - | - | 100,000 |
| **TOTAL** | **$100,000** | **-** | **-** | **-** | **-** | **$100,000** |

# Well Rehabilitation - Development and Retrofit

**PROJECT NUMBER** 500152

**CLASSIFICATION** Water

**DEPARTMENT** Environmental Utilities Department

**LOCATION** Citywide

**DESCRIPTION**
This project provides funding for aquifer storage and recovery production well repairs, material retrofits, and needed rehabilitation due to the aging of existing infrastructure.

**OPERATING BUDGET IMPACT**
There is no operating budget impact expected upon the completion of the project.

**NEW OR EXISTING**

Existing Project

**PRIORITY & TIMELINE**

**CITY COUNCIL GOAL**
Maintain a safe and healthy community

**START DATE**
7/1/20

**COMPLETION DATE**
6/30/23

**PROJECT STATUS**
Procurement, Contracting

**FUNDING OVERVIEW**

| Prior Years Actuals as of June 30, 2020 | Available Resources as of the FY2020-21 Amended Budget | Five Year Plan | Total Project Funding |
|---|---|---|---|
| - | $ 100,000 | $ 400,000 | **$ 500,000** |

**FY2021-22 BUDGET AND 5-YEAR PLAN**

| Funding Source | FY2021-22 | FY2022-23 | FY2023-24 | FY2024-25 | FY2025-26 | Total |
|---|---|---|---|---|---|---|
| 6130 - Water Rehabilitation | 300,000 | 100,000 | - | - | - | 400,000 |
| **TOTAL** | **$300,000** | **$100,000** | **-** | **-** | **-** | **$400,000** |



# Debt Management

**The total debt of the City as of June 30, 2021 was: $441,414,004**

**The estimated debt as of June 30, 2022 will be: $408,985,127**

The City of Roseville has no outstanding debt subject to the legal debt limit per California Government Code, Section 43605.

**Bonded Debt Limit Calculation**

| | |
|---|---|
| FY2020-21 Secured property assessed value, net of exempt real property | $ 25,331,416,938 |
| Bonded debt limit (3.75% of assessed value) per California Government Code, Section 43605 | $ 949,928,135 |
| Amount of debt subject to the debt limit | $ - |

| | Estimated Debt as of June 30, 2021 | Principal Additions | Principal Retirement | Estimated Debt as of June 30, 2022 |
|---|---|---|---|---|
| Loans: | | | | |
| Youth Development Fund obligation to Fleet Replacement Fund | $ 945,000 | $ - | $ 55,000 | $ 890,000 |
| Diamond Oaks Golf Course obligation to Fleet Replacement Fund | 432,640 | - | 29,210 | 403,430 |
| Woodcreek Golf Course obligation to Fleet Replacement Fund | 1,555,360 | - | 97,790 | 1,457,570 |
| Roseville Community Development Corp. obligation to Strategic Improvement Fund | 1,475,951 | - | - | 1,475,951 |
| Roseville Community Development Corp. obligation to Successor RDA Agency Fund | 3,469,049 | - | - | 3,469,049 |
| Successor Agency to the RDA Fund obligation to General Fund | 948,539 | - | - | 948,539 |
| Successor Agency to the RDA Fund obligation to Strategic Improvement Fund | 10,310,629 | - | - | 10,310,629 |
| Successor Agency to the RDA Fund obligation to Gas Tax Fund | 608,167 | - | 608,167 | - |
| Successor Agency to the RDA Fund obligation to Fleet Replacement Fund | 663,361 | - | - | 663,361 |
| Successor Agency to the RDA Fund obligation to Low & Moderate Income Fund | 3,079,431 | - | 188,985 | 2,890,446 |
| Water Rehabilitation Fund obligation to Water Construction Fund | 555,440 | - | 274,310 | 281,130 |
| Water Operations Fund obligation to Water Construction Fund | 3,460,000 | - | 385,000 | 3,075,000 |
| General Fund obligation to General Fund Contributions by Developers Fund | 259,148 | - | 225,000 | 34,148 |
| Public Facilities Fund obligation to Fleet Replacement Fund | 466,835 | - | 33,345 | 433,490 |
| Public Facilities Fund obligation to Strategic Improvement Fund | 2,454,249 | - | 409,042 | 2,045,207 |
| Downtown Benefit Fee Fund obligation to Strategic Improvement Fund | 3,986,083 | - | 493,705 | 3,492,378 |
| Citywide Park Fund obligation to Fleet Replacement Fund | 2,513,497 | - | 366,595 | 2,146,902 |
| **Total Loans** | **$ 37,183,379** | **$ -** | **$ 3,166,149** | **$ 34,017,230** |
| Revenue Bonds: | | | | |
| Roseville Natural Gas Financing Authority Gas Revenue Bonds, Series 2007 | $ 97,290,000 | $ - | $ 11,920,000 | $ 85,370,000 |
| Electric System Revenue Refunding Bonds, Series 2013 | 6,290,000 | - | 5,415,000 | 875,000 |
| Electric System Revenue Refunding Bonds, Series 2017A | 56,210,000 | - | 175,000 | 56,035,000 |
| Electric System Revenue Refunding Bonds, Series 2017B Taxable | 2,525,000 | - | 2,525,000 | - |
| Electric System Revenue Refunding Bonds, Series 2020 | 34,450,000 | - | 320,000 | 34,130,000 |
| South Placer Wastewater Authority Wastewater Revenue Bonds, Series 2017 (64.57% City Share) | 48,285,446 | - | 3,486,780 | 44,798,666 |
| South Placer Wastewater Authority Wastewater Revenue Bonds, Series 2020 (64.57% City Share) | 30,296,244 | - | - | 30,296,244 |
| **Total Revenue Bonds** | **$ 275,346,690** | **$ -** | **$ 23,841,780** | **$ 251,504,910** |
| Certificates of Participation: | | | | |
| Electric System Revenue Refunding Certificates of Participation, Series 2004 | $ 5,000 | $ - | $ - | $ 5,000 |
| Electric System Revenue Refunding Certificates of Participation, Series 2012 | 54,000,000 | - | - | 54,000,000 |
| Public Facilities Refunding Certificates of Participation, Series 2013 | 6,143,935 | - | 1,365,948 | 4,777,987 |
| Water Utility Revenue Certificates of Participation, Series 2015 | 27,640,000 | - | 2,825,000 | 24,815,000 |
| Certificates of Participation, Series 2015 (316 Vernon Street Project) | 13,165,000 | - | 290,000 | 12,875,000 |
| **Total Certificates Of Participation** | **$ 100,953,935** | **$ -** | **$ 4,480,948** | **$ 96,472,987** |
| Tax Allocation Bonds: | | | | |
| Successor Agency to the RDA of the City of Roseville | | | | |
| Tax Allocation Refunding Bonds, Series 2014 | $ 7,970,000 | $ - | $ 525,000 | $ 7,445,000 |
| Tax Allocation Refunding Bonds, Series 2016 | 19,960,000 | - | 415,000 | $ 19,545,000 |
| **Total Tax Allocation Bonds** | **$ 27,930,000** | **$ -** | **$ 940,000** | **$ 26,990,000** |
| **Total Indebtedness** | **$ 441,414,004** | **$ -** | **$ 32,428,877** | **$ 408,985,127** |

# Debt Management Details

Loans:

Youth Development Fund obligation to Fleet Replacement Fund

Funding for Adventure Club school site(s)/portable(s).
*Maturity date of 7/01/2036*

Diamond Oaks Golf Course obligation to Fleet Replacement Fund

Funding for renovations of the Diamond Oaks Golf Course.
*Maturity date of 7/01/2035*

Woodcreek Golf Course obligation to Fleet Replacement Fund

Funding for the construction of the Woodcreek Golf Course club house.
*Maturity date of 7/01/2036*

Roseville Community Development Corp. obligation to Strategic Improvement Fund

Funding for Roseville Community Development Corporation (RCDC) support.
*Maturity date of 6/30/2032*

Roseville Community Development Corp. obligation to Successor RDA Agency Fund

Funding for RCDC support.
*Maturity date of 1/31/2032*

Successor Agency to the RDA Fund obligation to General Fund

Funding for Vernon Street streetscape improvements.
Funding for county school district pass-through payment.
Funding for flood control mitigation construction throughout the City's creek system.

Successor 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.

Successor Agency to the RDA Fund obligation to Gas Tax Fund

Funding for flood control mitigation construction throughout the City's creek system.

Successor Agency to the RDA Fund obligation to Fleet Replacement Fund

Funding for the startup of the Roseville Community Development Corporation.
Funding for the acquisition of 120 Grant Street to support Civic Center expansion.
Funding for exterior improvements to the Tower Theater.

Successor 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).

# Debt Management Details

Water Rehabilitation Fund obligation to Water Construction Fund

Funding for water tank rehabilitation.
*Maturity date of 7/01/2022*

Water Operations Fund obligation to Water Construction Fund

Funding for Advanced Metering Project.
*Maturity date of 7/01/2029*

General Fund obligation to General Fund Contribution by Developers

Funding of the Citywide Qualified Climate Action Plan, General Plan Update.
*Maturity date of 7/01/2029*

Public Facilities Fund obligation to Fleet Replacement Fund

Funding of design and construction for second Downtown parking garage (Vernon Street and Oak Street).
*Maturity date of 7/01/2034*

Public Facilities Fund obligation to Strategic Improvement Fund

Funding of the 316 Vernon Building Project.
*Maturity date of 7/01/2026*

Downtown Parking Fund obligation to Strategic Improvement Fund

Funding of the Oak Street parking garage.
*Maturity date of 7/01/2027*

Citywide Park Fund obligation to Fleet Replacement Fund

Funding for the Harry Crabb Park project.
*Maturity date of 7/01/2025*

## 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*

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.
*Maturity date of 11/01/2038*

Electric System Revenue Refunding Bonds, Series 2013

Refunding of the 2004 and 2005 Electric Certificates of Participation bonds. These bonds are a fixed rate.
*Maturity date of 2/01/2029*

# Debt Management Details

Electric System Revenue Refunding Bonds, Series 2014

Refunding of the 2004 Certificates of Participation. The original issue was to finance certain improvements to the City's electric system. The bonds are fixed rate.
*Maturity date of 2/01/2034*

Electric System Revenue Refunding Bonds, Series 2017A

Partial refunding of the 2009 Certificates of Participation and the 2010 Electric Refunding Bonds. The original issues were to finance certain improvements to the City's electric system and the Roseville Energy Park. The bonds are fixed rate.
Maturity date of 2/01/2037

Electric System Revenue Refunding Bonds, Series 2017B Taxable

Partial refunding of the 2009 Certificates of Participation and the 2010 Electric Refunding Bonds. The original issues were to finance certain improvements to the City's electric system and the Roseville Energy Park. The bonds are fixed rate and taxable.
Maturity date of 2/01/2022

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.
Maturity date of 1/01/2037

<u>Certificates of Participation</u>:

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*

Electric System Revenue Refunding Certificates of Participation, Series 2012

Refunding the 2008 Electric Series A bonds. The original issue was to finance the construction and acquisition of the Roseville Energy Park, a power generation plant that is designed to employ current technology for clean, fuel-efficient power. The bonds are variable rate (VRDBs) with weekly resets.
*Maturity date of 2/01/2035*

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 8/01/2025*

Water Utility Revenue Certificates of Participation, Series 2015

Refunding the 2007 water bonds and use a portion of the net proceeds to finance the acquisition and/or construction of certain capital improvements and additions to the City's water utility system. The 2015 water bonds included a new money component to assist in the construction of certain capital improvements and additions to the City's water utility system. The bonds are fixed rate.
*Maturity date of 12/01/2029*

# Debt Management Details

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*

# Glossary of Budget Terms

| | |
|---|---|
| Appropriation: | Legal authorization to make expenditures and incur obligations for specific purposes. |
| Budgetary Basis of Accounting: | Budgetary basis of accounting refers to the timing of when revenues and expenditures are recognized in the accounts and reported. In accordance with GAAP (Generally Accepted Accounting Principles), the City budgets for all governmental funds using the modified accrual basis of accounting, with the exception of interfund loan disbursements and repayments which are budgeted as expenditures and revenue. Governmental fund revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 120 days after year-end, with the exception of sales taxes and property taxes which are considered available if collected within 60 days after year-end. Proprietary and fiduciary funds are budgeted using the modified accrual basis of accounting for expenses, with the exception of interfund loan transactions which are budgeted as expenditures and revenue, and the full accrual basis of accounting for revenues. Proprietary and fiduciary fund revenues are recorded when earned regardless of when the cash flows occur. |
| Capital Improvement Projects (CIP): | Expenditures related to the acquisition, design, construction or expansion of an element of the City's infrastructure (physical capital assets such as streets, public buildings, public services infrastructure, and parks, as well as equipment and technology infrastructure). |
| Non-Capital Multi-Year Projects: | Expenditures related to maintenance work performed on a routine basis for facilities, bike trails, open space and roadways, equipment maintenance and repairs, technology improvements not reaching the capitalization threshold, plan, models and fee updates, systems assessments and evaluations, and operating grants. |
| Capital Project Fund: | A fund used to account for financial resources for the acquisition or construction of major capital facilities which are separate from ongoing operating activities. |
| Capital Outlays: | Expenditures which result in acquisitions of, or additions to, capital assets; includes expenditures for furniture, vehicles, and all types of machinery and equipment, including all costs necessary to place the capital outlay item into service. In order to qualify as a capital outlay expenditure, it must:<br>1. have an estimated useful life of more than one year;<br>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 are the General, Electric, Water, Wastewater, and Waste Services. |
| General Fund: | The primary operating fund of the City used to account for all financial resources except those required to be accounted for in another fund. |
| Indirect Allocations: | The City uses the indirect cost allocation process to allocate departmental costs from the General Fund to all funds that receive benefit from the services that the General Fund departments provide. The City uses a consulting firm which specializes in indirect cost studies to prepare the indirect cost allocation plan. The plan is based on the most current budget information available at the time the study is completed - typically six months prior to the adoption of a new budget. The consulting firm makes several onsite visits to interview staff from the General Fund departments that provide services to other departments. Cost allocation drivers are confirmed during the interview process and budget data is provided to the consultant. The budget data used in the study excludes reimbursed expenses. Examples of reimbursed expenditures are Capital Improvement Projects and secondary labor that is direct charged from one fund to another. The consultant provides a comprehensive study that is provided to all departments for review and comment. Staff has an opportunity to comment on the plan and to correct any errors.<br>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.<br>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

| | |
|---|---|
| AB | Assembly Bill |
| ABA | Annual Budget Authority |
| AC | Adventure Club |
| ACA | Affordable Care Act |
| ACH | Automated Clearing House |
| ACI | Application Centric Infrastructure |
| ADA | Americans with Disabilities Act |
| AI | Analysis of Impediments to Fair Housing Choice |
| AKA | Also Known As |
| ALS | Advanced Life Support |
| AMI | Advanced Metering Infrastructure |
| APWA | American Public Works Association |
| ARB IRWMP | American River Basin Integrated Regional Water Management Plan |
| ARIOS | American River Instrumentation Optimization Study |
| ARF | Auto Replacement Fund |
| ARRA | American Recovery and Reinvestment Act |
| ASA | Amateur Softball Association |
| ASE | Automotive Service Excellence |
| ASES | After School Education and Safety |
| ASFPM | Association of State Floodplain Managers |
| ASPIRE | Analytically Solving Problems in Roseville |
| ASR | Aquifer Storage and Recovery |
| AVE | Avenue |
| AVL | Automatic Vehicle Location |
| AVR | Automatic Voltage Regulator |
| B&P | Bike and Pedestrian |
| BBS | Battery Back-up System |
| BEGIN | Building Equity and Growth in Neighborhoods Program |
| BID | Business Improvement District |
| BLVD | Boulevard |
| BMP | Best Management Practice |
| BOP | Balance of Plant |
| BPMP | Bridge Preventative Maintenance Program |
| BRT | Bus Rapid Transit |
| BRWTP | Barton Road Water Treatment Plant |
| BTA | Bicycle Transportation Account |
| BWC | Body Worn Camera |
| CAD | Computer Aided Drafting (Engineering), Computer Aided Dispatch (Police) |
| CAL | California |
| CalACT | California Association for Coordinated Transportation |
| CALED | California Association for Local Economic Development |
| CalPERS | California Public Employee's Retirement System |
| CAO | City Attorney's Office |
| CAO | Chief Administrative Officer |
| CAP | Climate Action Plan |
| CAPIO | California Association of Public Information Officials |
| CAPRA | Commission for Accreditation of Park and Recreation Agencies |
| CARB | California Air Resources Board |
| CARES ACT | Coronavirus Aid, Relief, and Economic Security Act |
| CASP | Certified Access Specialist Program |
| CBT | Citizens Benefit Fund |

# Glossary of Common Acronyms

| | |
|---|---|
| CCTV | Closed Circuit Television |
| CDBG | Community Development Block Grant |
| CDG | Center for Digital Government |
| CEMS | Continuous Emissions Monitoring System |
| CEQA | California Environmental Quality Act |
| CFD | Community Facilities District (AKA Mello Roos) |
| CHP | California Highway Patrol |
| CINT | Crisis Incident Negotiations Team |
| CIP | Capital Improvement Project |
| CIPP | Cured in Place Pipe |
| CIS | Customer Information System |
| CMAQ | Congestion Mitigation and Air Quality Improvement Program |
| CMS | Changeable Message Signs |
| CMU | Controller Monitor Unit |
| CMUA | California Municipal Utilities Association |
| CNG | Compressed Natural Gas |
| COP | Certificate of Participation |
| COPS | Citizens' Option for Public Safety |
| COR | City of Roseville |
| CPAC | Community Priorities Advisory Committee |
| CPRS | California Park and Recreation Society |
| CR | Central Roseville |
| CRS | Community Rating System |
| CRV | California Redemption Value |
| CSMFO | California Society of Municipal Finance Officers |
| CSI | Crime Scene Investigations |
| CSR | Customer Service Representative |
| CSU | Crime Suppression Unit |
| CT | Combustion Turbine |
| CTSA | Consolidated Transportation Services Agency |
| CUPA | Certified Unified Program Agency |
| CV | Connected Vehicle |
| CVP | Central Valley Project |
| CVPIA | Central Valley Project Improvement Act |
| DAR | Dial-A-Ride |
| DCWWTP | Dry Creek Waste Water Treatment Plant |
| DFR | Digital Fault Recorder |
| DOC | Department Operations Center |
| DOHS | Department of Homeland Security |
| DOJ | Department of Justice |
| DPU | Distribution Protection Unit |
| DSD | Development Services Department |
| DTSP | Downtown Specific Plan |
| DUI | Driving Under the Influence |
| DVR | Digital Video Recorder |
| DWR | Department of Water Resources |
| EAF | Equivalent Availability Factor |
| EAM | Enterprise Asset Management |
| EDAC | Error Detection and Correction |
| EDAC | Economic Development Advisory Committee |
| EDR | Electronic Plan/Document Review |

# Glossary of Common Acronyms

| | |
|---|---|
| EECB | Energy Efficiency Community Block Grant |
| EEO | Equal Employment Opportunity |
| EFOR | Equivalent Forced Outage Rate |
| EIM | Energy Imbalance Market |
| EIR | Environmental Impact Report |
| ELAP | Environmental Lab Accreditation Program |
| EMD | Emergency Medical Dispatch |
| EMS | Emergency Medical Services |
| EMT | Emergency Medical Technician |
| EMT-D | Emergency Medical Dispatch Defibrillation Program |
| EMV | Europay, MasterCard, Visa |
| EOC | Emergency Operations Center |
| EOD | Explosive Ordinance Disposal |
| EPA | Environmental Protection Agency |
| EPR | Extended Producer Responsibility |
| EPS | Expanded Polystyrene (Packing Foam) |
| ERAF | Educational Revenue Augmentation Fund |
| ERP | Enterprise Resource Planning |
| ESB | Enterprise Service Bus |
| EU | Environmental Utilities |
| EV | Electric Vehicle |
| EVAP | Evaporator System |
| FARP | False Alarm Reduction Program |
| FBI | Federal Bureau of Investigation |
| FEMA | Federal Emergency Management Agency |
| FERC | Federal Energy Regulatory Commission |
| FMCT | Family Mobile Crisis Team |
| FPPC | California Fair Political Practices Commission |
| FSS | Family-Self-Sufficiency |
| FTA | Federal Transit Administration |
| FTC | Fire Training Center |
| FTE | Full-Time Equivalent |
| FTHB | First Time Home Buyers |
| FY | Fiscal Year |
| GAAP | Generally Accepted Accounting Principles |
| GASB | Governmental Accounting Standards Board |
| GF | General Fund |
| GFCI | Ground Fault Circuit Interrupter |
| GFOA | Governmental Finance Officers Association |
| GHG | Greenhouse Gas |
| GIS | Geographic Information System |
| GO165 | General Order 165 |
| GPS | Global Positioning System |
| GSEC | Greater Sacramento Economic Council |
| HA | Housing Authority |
| HAZMAT | Hazardous Materials |
| HBRRP | Highway Bridge Rail Replacement Program |
| HCD | California Department of Housing and Community Development |
| HCV | Housing Choice Voucher |
| HHS | Health and Human Services |
| HHW | Household Hazardous Waste |

# Glossary of Common Acronyms

| | |
|---|---|
| HOME | Home Investment Partnership Program |
| HPS | High Pressure Sodium |
| HRIS | Human Resources Information System |
| HRN | Highland Reserve North |
| HRNSP | Highland Reserve North Specific Plan |
| HRSG | Heat Recovery Steam Generator |
| HSA | Health Savings Account |
| HSIP | Highway Safety Improvement Program |
| HUD | Housing and Urban Development |
| HUT | Highway Users Tax |
| HVAC | Heating, Ventilation, and Air Conditioning |
| IBEW | International Brotherhood of Electric Workers |
| ICMA | International City/County Management Association |
| ISO | International Standards Organization |
| ISF | Internal Service Fund |
| IGP | Industrial General Permit |
| IAS | International Accreditation Services |
| IT | Information Technology |
| ITIL | Information Technology Infrastructure Library |
| ITS | Intelligent Transportation System |
| IVR | Interactive Voice Response |
| JAG | Justice Assistance Grant |
| JPA | Joint Powers Authority |
| KA | Kilo-Amps |
| kV | Kilovolts |
| kWh | Kilowatt Hours |
| KY4A | Future Interconnection Transformers |
| L&M | Low and Moderate Income Housing |
| LAFCO | Local Agency Formation Commission |
| LED | Light Emitting Diode |
| LLD | Landscape and Lighting District |
| LTF | Local Transportation Fund |
| LTF | Long Term Financing |
| LTSA | Long Term Service Agreement |
| MAIFI | Momentary Average Interruption Frequency Index |
| MAIT | Major Accident Investigations Team |
| MDC | Mobile Data Computer |
| MFD | Municipal Facilities District |
| MFD | Multi Family Dwelling |
| MFP | Multi- Functional Printer |
| MG | Millions of Gallons |
| MGD | Millions of Gallons per Day |
| MHMP | Multi-Hazard Mitigation Plan |
| MHz | Megahertz |
| MISAC | Municipal Information Systems Association of California |
| MMCs | Motor Control Centers |
| MMU | Malfunction Management Unit |
| MOU | Memoranda of Understanding |
| MS4 | Municipal Separate Storm Systems |
| MS&S | Materials, Supplies & Services |
| MSIP | Mike Shellito Indoor Pool |

# Glossary of Common Acronyms

| | |
|---|---|
| MVA | Megavolt Amperes |
| MW | Mega Watts |
| N/A | Not Applicable |
| N-1 | Loss of any Single Element |
| NC | North Central |
| NCIC | National Crime Information Center |
| NCPA | Northern California Power Agency |
| NCRSP | North Central Roseville Specific Plan |
| NERC | North American Electric Reliability Corporation |
| NERSP | North East Roseville Specific Plan |
| NFORS | National Fire Operations Reporting System |
| NFPA | National Fluid Power Association |
| NIMS | National Incident Management System |
| NPDES | National Pollution Discharge Elimination System |
| NR | North Roseville |
| NRSP | North Roseville Specific Plan |
| NWRSP | North West Roseville Specific Plan |
| O&M | Operations and Maintenance |
| OC&L | Organizational Culture & Leadership |
| OES | Office of Emergency Services |
| OPA | Operational Performance Audits |
| OPEB | Other Post-Employment Benefits |
| PA&C | Public Affairs & Communications |
| PASS | Prequalified Architectural Submittal System |
| PBID | Property and Business Improvement District |
| PC | Personal Computer |
| PCCP | Placer County Conservation Plan |
| PCTPA | Placer County Transportation Planning Agency |
| PCWA | Placer County Water Agency |
| PD | Police Department |
| PDA | Personal Digital Assistant |
| PEAIP | Program Effectiveness Assessment and Improvement Plan |
| PEG | Public-Educational-Government-Access Television |
| PG&E | Pacific Gas and Electric Company |
| PGWWTP | Pleasant Grove Wastewater Treatment Plant |
| PKWY | Parkway |
| PLC | Programmable Logic Controllers |
| POST | Police Officer Standardized Training |
| POP | Problem Oriented Policing |
| POTW | Publicly Owned Treatment Works |
| PPA | Power Purchase Agreements |
| PPE | Personal Protective Equipment |
| PQI | Pavement Quality Index |
| PRL | Parks Recreation & Libraries Department |
| PR&L | Parks Recreation & Libraries Department |
| PRSA | Public Relations Society of America |
| PRSCG | Placer Regional Stormwater Coordination Group |
| PTMISEA | Public Transportation Modernization, Improvement, and Service Enhancement Account |
| PUC | Public Utilities Commission |
| PV | Photovoltaic |
| PWD | Public Works Department |

# Glossary of Common Acronyms

| | |
|---|---|
| RAC | Roseville Aquatics Center |
| RATTF | Regional Auto Theft Task Force |
| RCC | Roller Compact Concrete |
| RCDC | Roseville Community Development Corporation |
| RCONA | Roseville Coalition of Neighborhood Associations |
| RDA | Redevelopment Agency |
| RE | Roseville Electric |
| REACH | Roseville Employees Annual Charitable Hearts |
| REP | Roseville Energy Park |
| RFA | Roseville Financing Authority |
| RFF | Roseville Fire Fighters |
| RFFA | Roseville Fire Fighters Association |
| RFID | Radio Frequency Identification |
| RFP | Request for Proposals |
| RFQ | Request for Quotes |
| RJUHSD | Roseville Joint Union High School District |
| RMRA | Road Maintenance Rehabilitation Account |
| RMS | Records Management System |
| ROPS | Recognized Obligation Payment Schedule |
| ROW | Right of Way |
| RP3 | Reliable Public Power Provider |
| RPA | Roseville Police Association |
| RPD | Roseville Police Department |
| RPOA | Roseville Police Officers Association |
| RPP2 | Roseville Power Plant 2 |
| RSC | Roseville Sports Center |
| RSTP | Regional Surface Transportation Program |
| RTMA | Roseville Traffic Monitoring System |
| RTU | Remote Terminal Unit |
| RUEC | Roseville Utility Exploration Center |
| RUFF | Roseville Urban Forestry Foundation |
| RW | Recycled Water |
| RW | Roseville West |
| RWA | Regional Water Authority |
| RWQCB | Regional Water Quality Control Board |
| SACOG | Sacramento Area Council of Governments |
| SACTO | Sacramento Area Commerce and Trade Organization |
| SAE | Sexual Assault Examination |
| SAIDI | System Average Interruption Duration Index |
| SAIFI | System Average Interruption Frequency Index |
| SB | Senate Bill |
| SCADA | Supervisory Control and Data Acquisition |
| SCBA | Self-Contained Breathing Apparatus |
| SCIP | Statewide Community Infrastructure Program |
| SD | Service District |
| SEMAP | Section 8 Management Assessment Program |
| SERSP | Southeast Roseville Specific Plan |
| SF6 | Sulfur Hexafluoride Insulating Gas in Circuit Breakers |
| SIC | Signal Interconnect |
| SIFMA | Securities Industry & Financial Markets Association |

# Glossary of Common Acronyms

| | |
|---|---|
| SIRE | Store, Index, Retrieve, Exchange Software Program |
| SIU | Special Investigations Unit |
| SMARTs | Storm Water Multiple Application & Report Tracking System |
| SMUD | Sacramento Municipal Utility District |
| SOP | Standard Operating Procedures |
| SPRTA | South Placer Regional Transportation Authority |
| SPCA | Society for the Prevention of Cruelty to Animals |
| SPMUD | South Placer Municipal Utility District |
| SPWA | South Placer Wastewater Authority |
| SRSP | South Roseville Specific Plan |
| SRMC | Sutter Roseville Medical Center |
| SSMP | Sewer System Master Plan |
| SSO | Sewer System Overflows |
| SSTP | Sanitary Sewage Treatment Plant |
| SRO | School Resource Officer |
| STA | State Transportation Account |
| STEMI | ST-Elevation Myocardial Infarction |
| STG | Steam Turbine Generator |
| SVSP | Sierra Vista Specific Plan |
| SWAT | Special Weapons and Tactics |
| SWOT | Strength, Weaknesses, Opportunities and Threats |
| SWB | Salaries, Wages and Benefits |
| SWPPP | Storm Water Pollution Prevention Plan |
| SWRCB | California State Water Resources Control Board |
| TAG | Threat Analysis Group |
| TAZ | Traffic Analysis Zone |
| TDA | Transportation Development Act |
| TEA21 | Transportation Equity Acts for the 21st Century |
| TMF | Traffic Mitigation Fees |
| TOC | Traffic Operations Center |
| TOU | Time of Use |
| TPN | Transportation Network Provider |
| TRA | Tax Rate Area |
| TSM | Transportation Systems Management |
| TSSDRA | Transit System Safety, Security and Disaster Response Account |
| UAS | Unmanned Aircraft System |
| UEC | Utility Exploration Center |
| UFLS | Under-Frequency Load Shedding |
| UIR | Utility Impact Reimbursement |
| USBR | United States Bureau of Reclamation |
| USGA | United States Golf Association |
| UST | United States Treasury |
| U/V | Ultra Violet |
| VASH | Veterans Affairs Supportive Housing Program |
| VD | Virtual Desktop |
| VFD | Variable Frequency Drive |
| VHF | Very High Frequency |
| VLF | Vehicle License Fee |
| VOC | Voice of Customer |
| VRDB | Variable Rate Debt Bond |

# Glossary of Common Acronyms

| | |
|---|---|
| W/W | Wastewater |
| WAPA | Western Area Power Administration |
| WECC | Western Electricity Coordinating Council |
| WPCTSA | West Placer Consolidated Transportation Services Agency |
| WRSP | West Roseville Specific Plan |
| WW | Wastewater |
| WTP | Water Treatment Plant |
| WWTP | Wastewater Treatment Plant |
| YSO | Youth Service Officer |
| ZEB | Zero Emission Bus |
| ZLD | Zero Liquid Discharge |

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# COUNCIL COMMUNICATION

**CC #: 2483**
**File #: 0201 & 0201-01**

| | |
|---|---|
| **Title:** | Fiscal Year 2021-22 Year-End Report and FY2022-23 Budget Adjustment |
| **Contact:** | Scott Pettingell 916-774-1306 spettingell@roseville.ca.us |

**Meeting Date: 1/18/2023**
**Item #: 9.3.**

## RECOMMENDATION TO COUNCIL

Staff recommends City Council receive a report and presentation regarding the year-end results for fiscal year (FY) 2021-22 and adopt an ordinance to approve the attached FY2022-23 budget adjustment.

## BACKGROUND

**FY2021-22 Year-End Results**
This communication includes a year-end version of the quarterly report (attached) with information regarding the City's operational financial performance from July 1, 2021 through June 30, 2022 (FY2021-22) for (1) the General Fund, (2) the enterprise operating funds, and (3) revenues in select other funds. It also includes an explanation of significant variances. A summary of the information is provided as follows:

### General Fund

The City ended FY2021-22 with a $31.5 million surplus consisting of approximately $28.7 million in operating revenues received over budget, $2.9 million in expenditure savings primarily due to salary savings from vacant positions. An overview of the FY2021-22 General Fund year-end results is summarized below, including the recommended appropriations.

| FY2021-22 Year-End General Fund Results | Variance ($) |
|---|---|
| Sales Tax - Bradley-Burns | $ 11,251,000 |
| Sales Tax - Measure B | 7,201,000 |
| Property Taxes | 2,908,000 |
| Other Revenues | 7,320,000 |
| **Operating Revenues** | **28,680,000** |
| | |
| **Operating Expenditures** | **2,858,000** |

| | |
|---|---|
| **Total General Fund Year-End Results** | **$ 31,538,000** |

| Recommended Appropriations | Budget ($) |
|---|---|
| Roseville Sports Complex Project | $ 15,000,000 |
| Transfer to General Fund Capital Reserve Fund | 4,486,500 |
| Transfer to Pension Trust Fund | 4,486,500 |
| Blue Oaks Widening Project | 4,000,000 |
| Backfill General Fund Contingency - LMAs | 750,000 |
| Police Department Mobile Data Computers | 700,000 |
| Sports Field Fencing Project | 565,000 |
| Transfer to Development Services Stabilization Reserve Fund | 518,000 |
| Maidu Soccer Field Parking Lot Project | 450,000 |
| General Plan Update Project | 279,000 |
| Multimodal Safety Improvement Project | 180,000 |
| Royer Park Playground Project | 123,000 |
| **Total** | **$ 31,538,000** |

| | |
|---|---|
| **Remaining General Fund Year-End Results** | **$ -** |

The primary factors contributing to the positive results are conservative budgeting of sales and property tax revenues due to the pandemic and salary savings due to vacant positions. The positive results in the "Other Revenue" category are primarily due to stronger than anticipated Transient Occupancy Tax (TOT) ($1.9 million), Property Transfer Tax ($1.2 million) and departmental revenues.

Staff recommends appropriating the $31.5 million General Fund surplus on items aligned with the City Council Strategic Plan. In addition, the recommendations align with the original intent of the Measure B Sales and Use Tax measure. Approximately $26.5 million of the funding is recommended for specific projects, and the remaining $9 million is recommended to be split between the General fund Capital Reserve Fund and the Pension Trust Fund. The recommended appropriations are detailed below:

**Roseville Sports Complex Project ($15 Million)** – Staff recommends appropriating an additional $15 million toward the Roseville Sports Complex Project, bringing the total budget to approximately $44 million. There is currently a total of $29 million appropriated in the project consisting of resources from the General Fund, Strategic Improvement Fund, Citywide Park Fund, and Public Facilities Fund. This Sports Complex will be a lighted ten-field complex for soccer, rugby, lacrosse, flag football, and other sports. This facility will be a premier complex intended to accommodate local sports groups and attract regional, state-wide, and national tournaments, thus supporting the City Council's strategic plan goal to advance sports tourism opportunities, including destination-type amenities

**Transfer to General Fund Capital Reserve Fund ($4.5 million)** – As part of the

FY2022-23 budget, the City Council established a $10 million General Fund reserve for capital requirements. Approximately $4.6 million of these funds were loaned to the Fire Station 8 project, leaving a current balance of $5.4 million for new traffic signals and other capital projects. Staff recommends transferring an additional $4.5 million to this reserve from FY2021-22 General Fund surplus for priority capital projects, bringing the total funds available to $9.8 million.

**Transfer to Pension Trust Fund ($4.5 million)** – The FY2022-23 budget included a transfer of $8 million from the General Fund to a new Pension Trust Fund. This trust was established to help manage future increases in required pension contributions during periods of economic downturns. Staff recommends appropriating an additional $4.5 million to this fund for a total of $12.5 million.

**Blue Oaks Widening Project ($4 Million)** – Staff recommends appropriating $4 million in surplus funds to complete the design and environmental phases associated with widening Blue Oaks Boulevard. The Blue Oaks widening project will widen Blue Oaks to eight continuous lanes, four in each direction, from Woodcreek Oaks Boulevard to Washington Boulevard, and includes a new bridge adjacent to the existing bridge over Union Pacific Railroad and Industrial Avenue.

**Backfill of General Fund Contingency ($750,000)** – The General Fund cost of the labor market adjustments approved by the City Council in December was $750,000 above initial estimates. The General Fund Contingency will be used to cover this overage. Staff recommends using $750,000 of the General Fund surplus to replenish the contingency to address any unanticipated requirements during the remainder of the fiscal year.

**Police Department Mobile Data Computers ($700,000)** – The Police Department's Mobile Data Computers (MDCs) are due for replacement in the Spring of 2024. MDCs are mounted in Police vehicles and are used for officer dispatching, mapping and related situational awareness information, law enforcement records searches, and writing case reports. Staff recommends appropriating $700,000 of the General Fund surplus to replace the MDCs, allowing for adequate time for procurement and installation.

**Sports Field Fencing Project ($565,000)** – Placer Valley Tourism granted the City $250,000 to build fencing around the Maidu Soccer Complex. Staff recommends matching this grant with $565,000 of General Fund resources to fence two ballfields at both Harry Crab and Central Parks, bringing the total project cost to $815,000. These fences will protect the recent investment into converting turf at Maidu Soccer Complex to hybrid Bermuda, minimize misuse and allow for staff to shut down the fields when maintenance is required.

**Transfer to Development Services Stabilization Reserve (DSSR) Fund ($518,000)** – The City maintains a DSSR to bridge gaps between budgeted and actual development revenues during periods of significant decline. The target goal for this reserve fund is six months of estimated building, planning, and engineering revenues ($2.56 million). The current balance in the fund is approximately $2.05 million. Staff recommends transferring $518,000 of development services revenues in excess of budget to the reserve to achieve the six-month funding goal.

**Maidu Soccer Field Parking Lot Project ($450,000)** – Staff recommends appropriating $450,000 to convert an existing gravel parking lot at the Maidu Soccer Complex to paved asphalt. The Maidu fields were recently renovated to hybrid Bermuda, making this tournament-level playing surface highly desirable, attracting additional tournaments from out-of-town participants. The renovation of the gravel parking lot will be an enhanced feature to support the use of the soccer fields.

**Multimodal Safety Improvement Project ($180,000)** – Staff recommends the City Council appropriate $180,000 of General Fund surplus to the Vernon Atlantic Multimodal Safety Improvement Project to establish funding to complete the design and environmental phases of the project. The Vernon Atlantic Multimodal Safety Improvement Project will construct a raised median along Vernon/Atlantic Streets between Jefferson Street and Branstetter Street through the S-curve. The landscaped median will reduce travel lanes, eliminate left turn movements, and more safely direct traffic into and out of the Downtown area. Additional improvements include the installation of a high visibility crosswalk with a rectangular rapid flashing beacon at Jefferson Street; auxiliary signage, striping, and roadway resurfacing; and relocation of the Vernon Street monument sign to increase pedestrian visibility. The project's estimated total cost is $1.5 million and is anticipated to be funded by Local Transportation Funds, safety grant funds, Highway User Tax Funds, and the General Fund.

This project will be constructed instead of the previously approved Vernon Roundabout Project. Staff evaluated the costs and benefits of both projects and determined that both meet the City's safety goals but construction of a roundabout is significantly costlier than the alternative project (greater than $5 million). The concepts for the Vernon Atlantic Multimodal Safety Improvement Project were developed with the assistance of a consultant and in conjunction with input from the nearby neighborhoods and the Downtown Merchants Association. The cost savings (while providing the same safety benefits) makes the alternative project more grant-competitive, potentially further lessening the impact on City funds. A recommendation to cancel the Vernon Roundabout Project and return the remaining project funds (Highway Users Tax) to the fund balance will come before the Council at a later date.

**General Plan Update Project ($279,000)** – In FY2016-17, the City Council approved a $1 million loan from the Contributions from Developers Fund to the General Fund to pay for a General Plan update. In conjunction, the City implemented a General Plan Update Fee to repay this loan and save funds for future updates. The final loan payment is scheduled for this fiscal year. Following the intent of this fee, all revenues received in excess of the original loan will fund a new multi-year operating project for the next General Plan Update. The total amount of revenues received in excess of loan payments made to date is $279,000, and staff recommends that the City Council authorize appropriation of these funds to the new project.

**Royer Park Playground Project ($123,000)** – The City Council appropriated $300,000 to replace the aging play structure at Royer Park, creating a destination playground that complements the new improvements connecting the City’s downtown with the park. Staff recommends that the City Council appropriate an additional $123,000 to the project for additional shade structures and Americans with

Disabilities Act paths within the play area. This adjustment will bring the total project cost to $423,000.

**Enterprise Operating Funds**

The Electric, Environmental Utilities, Transit, and Transportation Funds all exceeded their revenue estimates and ended the year under budget. The Youth Development Fund ended the year $1.3 million below revenue estimates but offset the shortfall with $1.6 million in expenditure savings.

**Other Funds**

Revenues in the Fire Facilities, Public Facilities, and the Strategic Improvement Funds exceeded estimates by $978,000, $3.1 million, and $679,000 million, respectively. This is due to the sustained increase in development activity throughout the City during FY2021-22.

## FISCAL IMPACT

The year-end financial report attached to this Council Communication is for informational purposes only. This Council Communication also includes a recommendation to (1) approve a budget adjustment to appropriate the $31.5 General Fund year-end surplus on items aligned with the City Council Strategic Plan and the Measure B Sales and Use Tax measure and (2) appropriate $250,000 in grant funds from Placer Valley Tourism for the Sports Field Fencing Project. The General Fund has adequate available resources to fund the recommended budget adjustment.

## ENVIRONMENTAL REVIEW

The California Environmental Quality Act (CEQA) does not apply to activities that will not result in a direct or reasonably foreseeable indirect physical change in the environment, or is otherwise not considered a project as defined by CEQA Statute §21065 and CEQA State Guidelines §15060(c)(3) and §15378. The budget adjustment meets the above criteria and is not subject to CEQA. No additional environmental review is required.

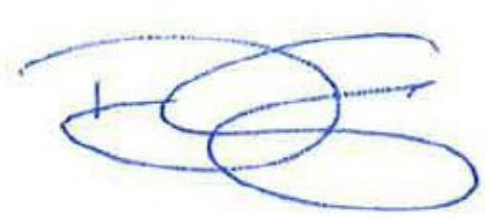
## CITY COUNCIL STRATEGIC PLAN/OVERARCHING GOALS

Goal A - Remain fiscally responsible in a changing world

Respectfully Submitted,

Scott Pettingell, Assistant Finance Director

Dennis Kauffman, Assistant City Manager/Chief Financial Officer



Dominick Casey, City Manager

**ATTACHMENTS:**

Description

FY2021-22 Fourth Quarter Report

Ordinance 6595

Budget Adjustment

# Memorandum

**To: Roseville City Council**

**From: Local Sales Tax Citizens' Oversight Committee**

**Date: March 29, 2022**

**Subject: Citizens' Oversight Committee update for April 20, 2022 Roseville City Council Meeting**

## History of Measure B

- Measure B is a half-cent local sales and use tax to protect Roseville's essential services and was approved by voters in the November 6, 2018 election, with the expected annual revenue of $16 to $19 million.
- On April 1, 2019, the sales and use tax rate in Roseville increased from 7.25% to 7.75%.

## 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 |
|---|---|
| Richard Duffy | 6/30/2023 |
| Stephanie Hill | 6/30/2025 |
| Kathryn Kitchell | 6/30/2023 |
| Meghan Krafka | 6/30/2023 |
| 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 November 30, 2021 meeting consisted of the following:

- Review of the Brown Act by Joe Mandell, Senior Deputy City Attorney
- Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer:
  - Committee Overview
  - Draft Measure B Scorecard

The Measure B Scorecard (Scorecard) was 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. The Committee agreed the format of the Draft Scorecard, with some minor changes, is a helpful tool.

- The February 8, 2022 meeting consisted of the following:
  - Presentation of the City's year-end report by Dennis Kauffman, Assistant City Manager/Chief Financial Officer. The presentation was a summary of information provided to the Committee as exhibits:

    - Year-end Report: Discussion of Fiscal year July 1, 2020 to June 30, 2021 General Fund revenues and expenditures
      - Annual Budget overview
      - Fourth Quarter and Year End results
      - Memo to City Council proposing a budget adjustment
      - Status of reserve accounts
      - General impacts of the COVID-19 pandemic
    - Final Measure B Scorecard

  - Recommendation by the City staff that the Committee designate one or two Committee members to prepare the Committee's report to the City Council.

## Citizens' Oversight Committee Report of the Funds from Fiscal Year 2020/2021

- Fiscal year 2020/2021 resulted in $24.5M in Measure B revenue which was $5.9M 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 comingled with other General Fund revenue and pooled for General Fund expenditures, it is not possible to trace specific expenditures back to Measure B revenue.
- General Fund expenditures were $7M less than budgeted. The bulk of this reduction was in Development Services ($1.6M), Public Works ($.83M), and Parks, Recreation and Libraries ($2.62M). The reduction in Parks, Recreation and Libraries expenditures resulted primarily from temporary closures of facilities and services due to the pandemic.
- The Police and Fire Departments spent virtually 100% of their budgets.
- Actual results for the year indicate a one-time surplus of $28.5M. Staff prepared a memo to City Council requesting the following partial use of the surplus:

- $4.4M for street resurfacing
- $.7M for replacement of a tractor drawn fire truck
- $.3M to replace funds used from the Contingency Fund for replacement of the Roseville Aquatics Center slide and water play structure.

The $23.1M remaining surplus will be discussed at the Council Priorities Workshop. Staff generally suggest one-time surplus amounts be spent on capital expenditures or placed in reserves for future needs.

- The Scorecard (attached) provided the Committee with additional information in determining the level of services in comparison to the base year (FY2020, when a full year of Measure B revenues were collected). The Scorecard indicates that budgeted expenditures, staffing levels, and Economic Stabilization Reserve and Emergency Reserve balances for FY2021 were comparable to those in the base year.
- The Scorecard also indicates (through specific reported results of the National Community Survey, a City-wide effort) that the community continues to be generally satisfied with the services provided by the City.
- 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 and continued resident satisfaction. The Committee also concludes FY2021 Measure B funds were used for their intended purpose, with the following condition: the Council Priorities Workshop and determination of the use of the $23.1M remaining surplus was not known by the Committee at the time of this report preparation. The Committee suggests the report for FY2022 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

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

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

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

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

Below is a dashboard snapshot; additional details follow.

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

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

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

## Measure B Priorities

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

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

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

## General Fund Department Data

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

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

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

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

## Notable Changes

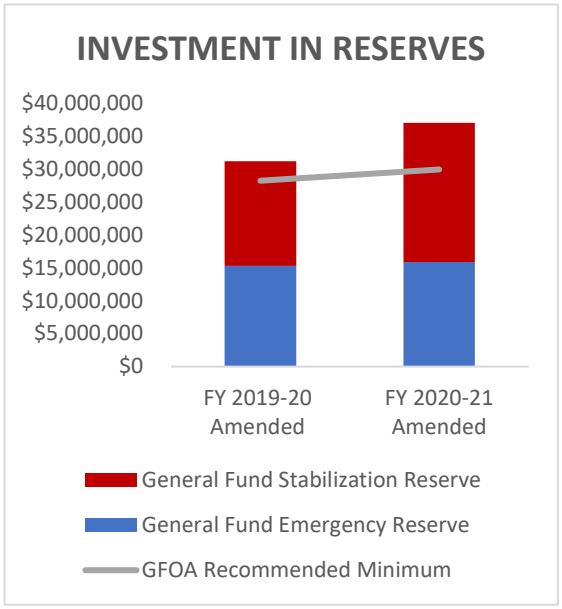
The FY 2020-21 budget was adopted as a primarily status quo budget, given the fiscal uncertainty surrounding the COVID-19 pandemic, and included known cost increases for labor contracts and vendor agreements. The Police Department added two positions in FY 2020-21, a dispatcher and a school resource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

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

## Investment in Reserves

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

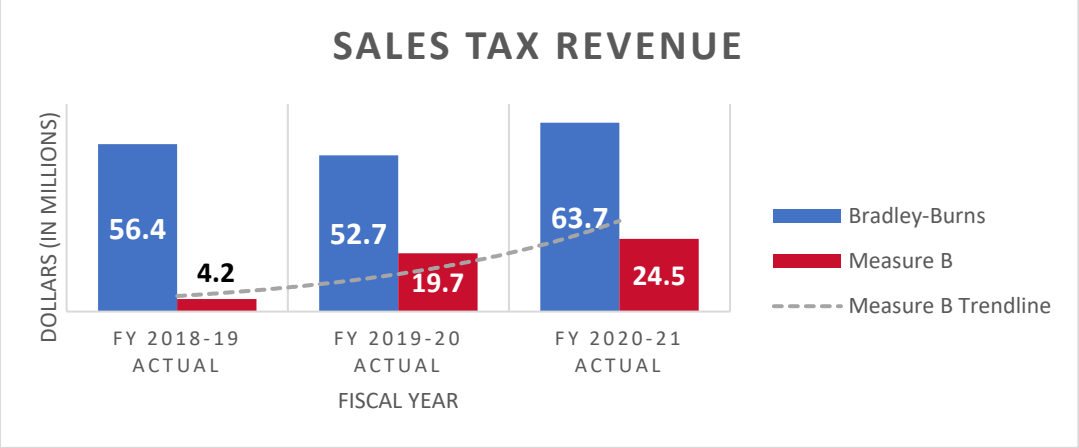
The adopted FY 2020-21 budget assumed a transfer of $2.1 million would be necessary to balance the budget after tax revenues were conservatively estimated based on impacts from the pandemic. Because of strong sales tax results during the fiscal year, no transfer from the reserve was necessary. In addition,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




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

## Trending: Sales Tax Revenue

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




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

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

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

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

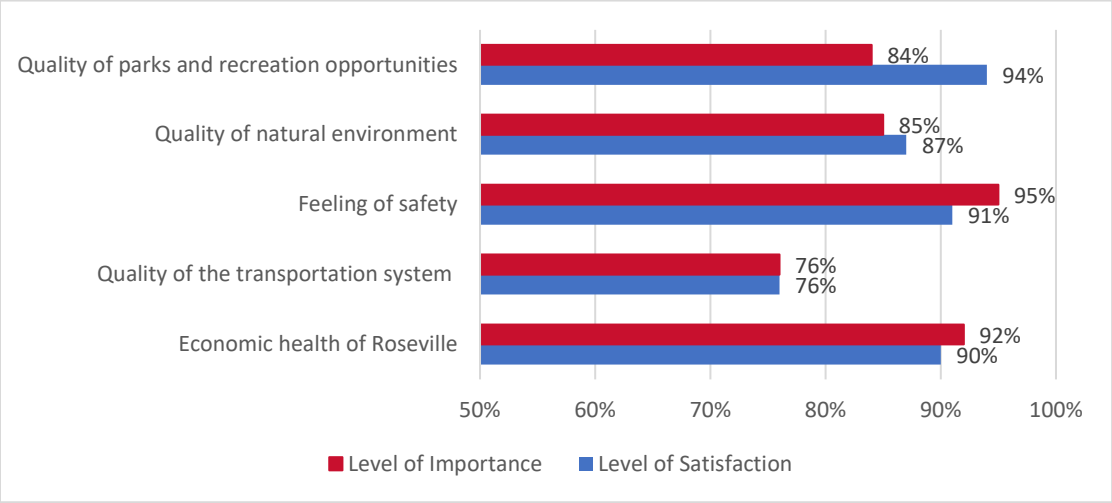
Roseville's Measure B scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services. For purposes of rating public perspective via the National Community Survey, the follow standards have been applied.

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

## Key Community Indicators Relating to Measure B Priorities

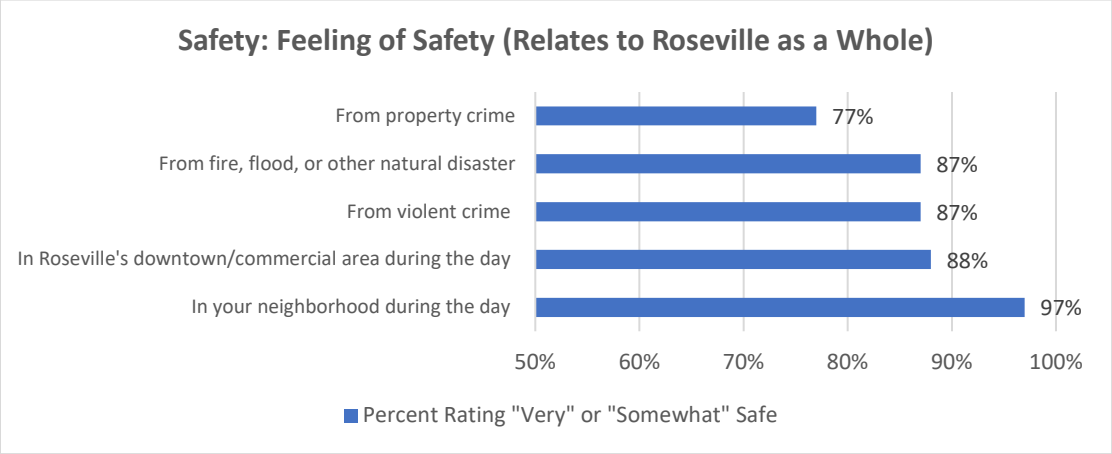
### *Facets of Livability*

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




### *Safety*

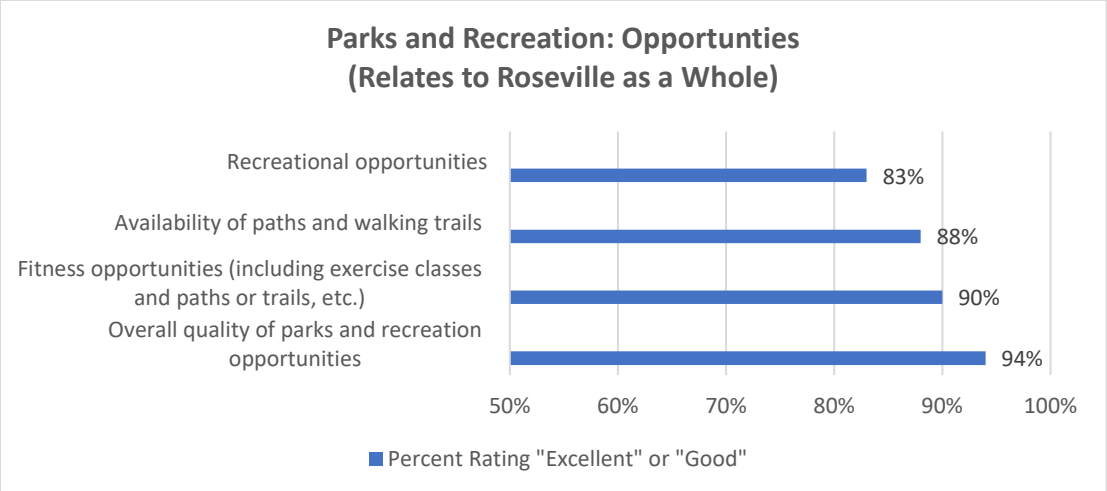
**91%** of respondents rated the overall feeling of safety in Roseville as "excellent" or "good." Additional ratings regarding safety follow.







## *Parks, Recreation and Library Services*






*Additional information and complete survey results can be found here.*

# LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

| | |
|---|---|
| **Title:** | Report to Council |
| **Contact:** | Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313 |

**Meeting Date: 3/16/2023**
**Item #: 6.3.**

RECOMMENDATION

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

BACKGROUND

The Local Sales Tax Citizens' Oversight Committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B Sales and Use Tax.

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer