

ROCKLIN

CALIFORNIA



Annual Budget

Fiscal Year

2021-22

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The City of Rocklin

Annual Budget

Fiscal Year 2021-22

Rocklin City Council



Jill Gayaldo, Mayor
Bill Halldin, Vice Mayor
Ken Broadway, Councilmember
Greg Janda, Councilmember
Joe Patterson, Councilmember

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ROCKLIN
CALIFORNIA

Vision Statement

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

TABLE OF CONTENTS

Introduction	1
Letter from the City Manager	3
Rocklin at a Glance	8
City Structure	9
City of Rocklin Overview	10
Organizational Chart	12
Salary Schedules	13
Summary of Staffing	33
Budget Overview	35
Key Management Practices	36
Budget and Revenue Highlights	41
Description of Budget Funds	44
Revenues	49
Revenues by Category	50
Revenues	51
General Fund Revenues by Category	53
General Fund Revenues	54
Expenditures	57
Department Expenditure Summary	58
Operations Expenditures	74
Capital Expenditures	79
Total Departmental Expenditures by Fund	82
Fund Analysis	85
Budget Projection 2020-21	86
Budget 2021-22	88
Special Reports	91
Summary of Transfers	92
Fleet Equipment	93
Park Construction Projects	95
Street Construction/Repair Projects	96
Other Capital Projects & Equipment	97

Introduction



Letter from the City Manager

Rocklin at a Glance

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Honorable Mayor and City Council Members:

Representing the entire City of Rocklin staff, I am pleased to submit the Fiscal Year (FY) 2021/22 Annual Budget. A city budget is a planning tool that matches the estimated available resources to the services desired by the community, such as police, fire, recreation, community development, public works, and administrative services. It represents the spending plan that provides funding for all City services and programs that support the City's strategic plan goals to:



Introduction

The City has completed a challenging and extraordinary fiscal year, exacerbated by the impacts of the COVID-19 public health crisis. Yet despite the emergency, the City has persevered and continued to provide robust and quality services. Through it all, I am extremely proud of the work that our team has achieved. It has not been easy but the City's resilience speaks for itself. There is also reason to be hopeful for the future as the pandemic begins to wane and life returns to something resembling "normal."

Reflecting on the past year and the adversity that came with it, the work of the City is a true testament to our team's ability to remain nimble and think strategically when faced with the unexpected. As your City Manager, I am striving to enhance the City's fiscal sustainability, to provide innovative adaptations and adjustments to our programs and services, and deliver those programs and services in a manner that respects and values the people we serve.

The announcement that California's current "Blueprint for a Safer Economy" will be lifted on June 15, 2021, if specific metrics are reached, provides a milestone to entering a recovery phase, while working to ensure continued safety for all. As we approach this next year with limited fiscal resources and staffing, it will be more important than ever to

be nimble and continue to seek opportunities through community partnerships, explore changes in service delivery, and work together to handle unexpected challenges.

Looking forward to FY 2021/22, the City of Rocklin remains fiscally sound due to prudent and conservative planning by the City Council. The revenue outlook is generally positive, with anticipated increases in property tax revenues and a steady increase in sales tax. However, we are experiencing increased operational costs, and a gradual slowing of residential development. At present, commercial development remains stable.

Current Fiscal Year 2020/21

The FY 2020/21 budget totaled \$91,240,900 across all funds, with \$76,039,900 for operations, \$9,156,700 for capital expenditures and \$6,044,300 for transfers out. Revenues totaled \$87,423,900, including interest and transfers in.

General Fund expenditures were budgeted at \$51,217,500, with \$50,700,000 for operations. \$145,000 for capital expenditures and \$372,500 for transfers out. General Fund revenues totaled \$51,223,500, including interest and transfers in to the General Fund of \$4,911,100.

General Fund revenues for FY 2020/21 included an 8.8% increase in property taxes for a total of \$19.7 million and a decrease of 4.4% in sales tax due to the COVID-19 pandemic for a total of \$14.7 million.

Despite significant reductions in both planned expenditures and revenues, staff continued to do great work in the community. Some of the notable projects and expenditures in the current year include:

\$1,025,700 expended for refurbishment of City Hall.

Final debt service payment of \$849,000 was made for Stanford Ranch CFD #3.

Small business support program with \$150,000 going to local restaurants.

Purchased land for Pacific Street roundabout project right-of way for approximately \$212,500.

The mural on the quarry-side of City Hall was completed for \$21,800.

\$765,000 will be paid towards the Pension Unfunded Liability.

\$765,000 will be paid towards the Retiree's Health Benefit Unfunded Liability.

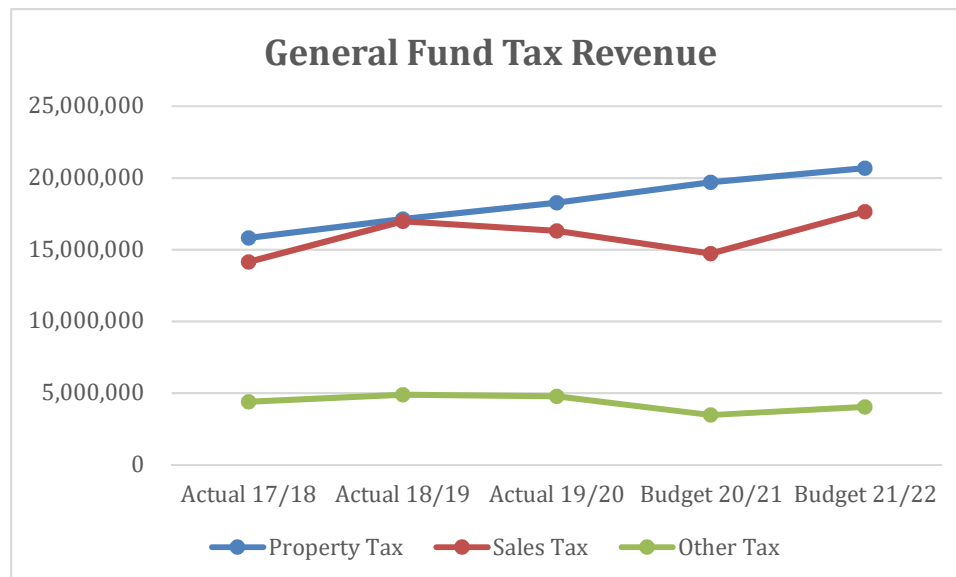
A total of \$5,139,400 was expended, or will be expended, on various street construction and repair projects.

Fiscal Year 2021/22

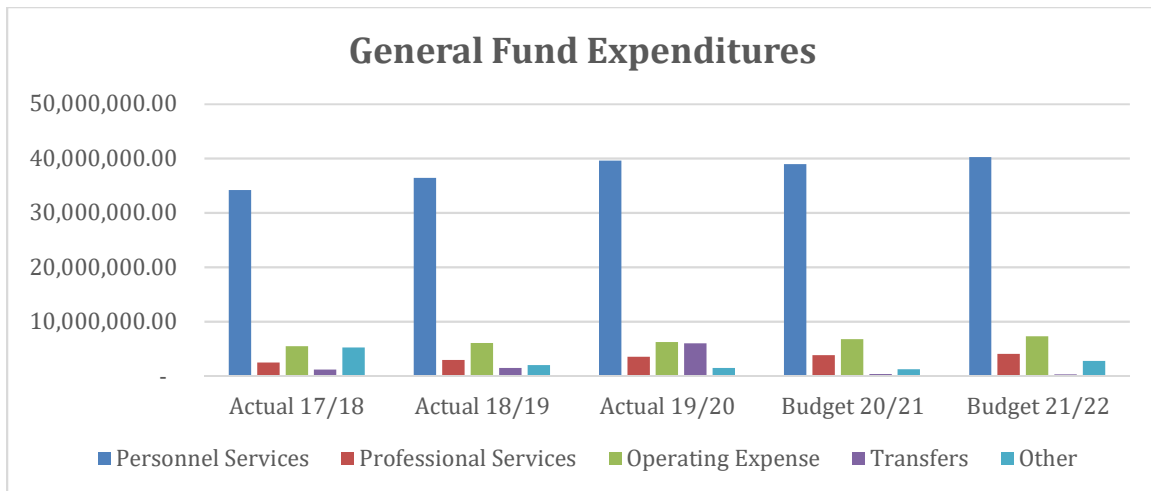
The FY 2021/22 budget totals \$98,674,700 across all funds, with \$78,399,200 for operations, \$13,540,900 for capital expenditures and \$6,734,600 for transfers out. Anticipated Revenues total \$99,691,700, including interest and transfers in.

Anticipated General Fund revenues are \$55,066,500, including interest and transfers in to the General Fund of \$5,284,900.

General Fund revenue projections for FY 2021/22 include a 5.0% increase in property taxes for a total of \$20.7 million, and a 19.8% increase in sales tax for a total of \$17.7 million. The increases are due to significantly decreased revenue estimates in FY 2020/21 due to the pandemic. Based on actuals over the course of the year, we are projecting an increase to most revenue categories.



General Fund expenditures are budgeted at \$54,782,400, with \$52,820,700 for operations, \$1,629,800 for capital expenditures and \$331,900 for transfers out. FY 2021/22 General Fund expenditures are projected to be approximately \$3.5 million higher than the current year budget, again primarily due to the pandemic. In contrast, the proposed FY 2021/22 budget is \$2 million lower than the FY 2019/20 actual expenses.



The most significant City costs in the General Fund are related to personnel, which comprise approximately \$40.3 million. Public Safety (police and fire services) totals \$27.4 million. For FY 2021/22, the Finance and Human Resources departments are merging into a unified Administrative Services Department, resulting in a number of changes to existing positions. Citywide, there are 2.6 net new positions being added, one frozen position being funded, and one position being frozen.

During the Great Recession, the City reduced staff, deferred maintenance on infrastructure, fleet vehicles and buildings, and utilized fleet reserves to fund fleet operations. This budget includes changes to the City's Key Management Practices that will address these issues through replenishment of fleet and building reserves, while continuing to prioritize pension costs and economic development. The Key Management Practices should be reviewed annually to determine if changes are warranted.

Some of the significant planned projects and/or expenditures in FY 2021/22 include:

- The SWRA East Trails Phase I restoration will repair and open 0.75 miles of walkway on the property. The project is anticipated to cost \$472,500. \$428,000 will be paid through state grants and \$44,500 from the City's Park Development Fees.
- A payment of \$535,600 will be made towards the purchase of the Sunset Whitney Recreation Area, funded from Park Development Fees (\$217,900), Community Park Fees (\$68,100) and Oak Tree Mitigation (\$249,600). The remaining debt on the purchase of this property will be \$1,031,942.90.
- The City will replace the existing four-way stop at the Rocklin Road at Pacific Street intersection with a two-lane roundabout, improving traffic operations and safety. The cost of construction in FY 2021/22 is estimated at \$3,950,000, to be paid from congestion mitigation, and air quality (CMAQ) funds administered by the state.

- The City Clerk's Office and Information Technology Division will undertake an upgrade to the City's Document Management and Agenda Management systems
- The Fire Department will establish a Fire Prevention Bureau, to provide needed inspection, prevention and investigation services.

Consistent with City Council direction, long-term fiscal sustainability is reflected in this budget. By year end, General Fund operating reserves will be approximately \$13.2 million; reserved funds for self-insured losses and disaster contingency will be \$2 million and \$1 million, respectively, with an unreserved fund balance of approximately \$12.9 million.

The ratio between personnel expenditures and operations/maintenance for all funds is 63:37, in keeping with the "75:25" operating expenditure rule. This is another indicator of strong fiscal stability.

Conclusion/Acknowledgements

This budget document is the result of budget review, analysis and discussion with department heads and their staffs over the past several months. Many creative ideas and programs were discussed and the professional recommendations of staff were vital in developing the fiscal plan for the next 12 months. I appreciate the desire and willingness of our employees to stay focused on the key mission of providing a wide range of services to the community while achieving a delicate balance among competing interests and needs.

Thank you to the City staff who contributed to the production of the budget, and who will put into action the intentions this spending plan represents. It is through the support of this team that we have successfully faced the challenges of the past year. Additionally, the preparation of this budget document would not have been possible without the dedicated efforts of Principle Management Analyst Andrew Schiltz, Financial Analyst Ted Williams, Senior Accountant Angela Doyle and Accountant II Natalya Lakhno.

Finally, I am extremely grateful to the City Council for your leadership and dedication to sustaining the City's financial position, while continuing to provide high quality services to the Rocklin community.

Respectfully submitted,



Aly Zimmermann
City Manager

Rocklin at a Glance

GENERAL INFORMATION

County.....Placer
 State.....California
 Incorporated.....1893
 Type of Government
 General Law Municipal Corporation
 Council-Manager form of government
 5-member Council with annual Mayor rotation

GEOGRAPHY

Size.....19.87 square miles
 Elevation.....249' above sea level
 Average Annual Rainfall.....20.8 inches
 Fire Protection (Top 5% in Nation).....ISO Rating 2

DEMOGRAPHICS

Population.....70,469
 Median Age.....37.5
 Median Household Income (2019).....\$98,566
 Unemployment Rate (2/21).....5.0%
 Labor Force (2/21).....33,591
 Employment (2/21).....31,805
 Crime Rate (2020).....17.2 per 1000 residents

EDUCATION

2019-20 Enrollment

Rocklin Unified School District.....14,145
 Sierra College (Rocklin Campus).....19,793
 William Jessup University.....1,743

Percentage of Population with 4-year Degrees.....49%

Sources:

California Department of Finance
 City of Rocklin Community Development Department
 City of Rocklin Finance Department
 Rocklin Police Annual Report 2019
 Rocklin Unified School District
 Sierra College
 State of California Employment Development Department
 U.S. Bureau of Labor Statistics
 U.S. Census Bureau
 William Jessup University

ECONOMICS

Sales Tax.....7.25%
 Bond Rating
 Fitch Rating.....AA+
 Standard & Poors.....AA+
 Sales Tax per Capita.....\$251
 Sales Tax Revenue.....\$17,650,800

Labor Force - Top Ten Employers in Rocklin

1. Sierra Joint Community College District
2. Rocklin Unified School District
3. Oracle America, Inc.
4. American Healthcare Administrative Services, Inc.
5. S.E. Scher Corporation
6. Walmart Stores, Inc.
7. Chevron Corporation
8. United Natural Foods West, Inc.
9. Ace Hardware Corporation
10. Mullin & Worral, LLC

Top Ten Property Taxpayers in Rocklin

1. DS Properties 17 LP
2. Meridian Apartments LP
3. MGP X Properties LLC
4. Garnet Creek LLC
5. Evergreen SR 1011 LP
6. Roseville Parkway 20 LLC
7. Winsted Apartments LLC
8. Walmart Real Estate Business Trust
9. Demmon Rocklin Ranch Partners LP
10. Sequoia Equities Shaliko



City Structure



City of Rocklin Overview Organizational Chart Salary Schedules

CITY OF ROCKLIN OVERVIEW

Structure of the Government Body

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

The city-wide organizational chart displays the relationships between organizational units of the City government. Day-to-day operations are handled by the City's departments. The departments are run by Department Directors who report to the City Manager. This organization ensures the City Manager can keep the City Council aware of operational issues of importance and of city-wide concern.

City Profile and History

The City of Rocklin is located at the junction of Interstate 80 and State Highway 65, near the base of the Sierra foothills in California's Gold Country. It is part of the Sacramento-Roseville-Arden-Arcade Metropolitan Statistical Area (MSA), which includes the four counties of El Dorado, Placer, Sacramento, and Yolo. Rocklin is ideally located in proximity to many tourist locations and recreational amenities. It is within 20 minutes of Folsom Lake, 30 minutes of downtown and Old Sacramento, and less

than 2 hours from Lake Tahoe, the Pacific Ocean, and San Francisco.



Rocklin, which encompasses 19.87 square miles with a population of 70,469 as of January 1, 2021, is the second largest incorporated area by population in Placer County. The City has long been known as a safe community with low crime rates, excellent schools and beautiful parks. The City's Insurance Protection Class Code or ISO Rating is 2, putting the Rocklin Fire Department in the top 5% in the nation. Rocklin also continues to enjoy one of the lowest crime rates in the Greater Sacramento Area. The Rocklin Police Department is one of only 9 accredited municipal law enforcement agencies in California and among only 5% in the entire nation.

The Rocklin Unified School District was ranked as the fourth best school district in the Sacramento area in 2021 by niche.com. Sierra College serves more than 25,000 students each year offering 126 degrees, transfer programs and certificates. It is one of only four community colleges in the nation to have an Osher Lifelong Learning Institute (OLLI).

Additionally, the City of Rocklin is home to the William Jessup University that offers more than 70 programs on campus and online. When William Jessup University started classes in Rocklin, it did so as the first private four-year university in the greater Sacramento area.



The City of Rocklin has a long history, but much of the growth has been within the last 30 years. Rocklin was first recognized as a destination along the transcontinental railroad in 1864, about the same time granite mining began. Rocklin was incorporated in 1893 during the heyday of railroad and granite mining activity. But both industries declined in the early 1900s when Rocklin's railroad round house operations moved from Rocklin to nearby Roseville and cement largely replaced granite as a building material of choice.

North of Rocklin's core was Spring Valley Ranch, founded in 1855 by the Whitney family. Whitney's ranch included sheep and a wide variety of agricultural products and grew from 12,000 acres to 27,000 acres by 1913. This land was eventually subdivided and sold off to various development interests including the Sunset International Petroleum Corporation in 1960. This group developed what is known as the Sunset Whitney neighborhood.

The mid 1980s, marked the initial development of Stanford Ranch, a 3,000 acre master planned community that had been part of Whitney's Spring Valley Ranch. This began a period of steady growth for Rocklin that continues today with additional master plan areas including Whitney Oaks (1,000 acres) and Whitney Ranch (1,300 acres) as well as other quality developments that fill Rocklin's almost 20 square miles. Growth in Rocklin has not only included residential, but retail, office and industrial development as well. Rocklin is home to local, national and international businesses providing jobs in a wide variety of industries including high-tech, logistics, communications and professional and business services. Rocklin is now nearing the end of its growth phase. With few remaining large, undeveloped parcels and no opportunities for large-scale annexations, City leaders are shifting their focus from one of growth to long-term sustainability.

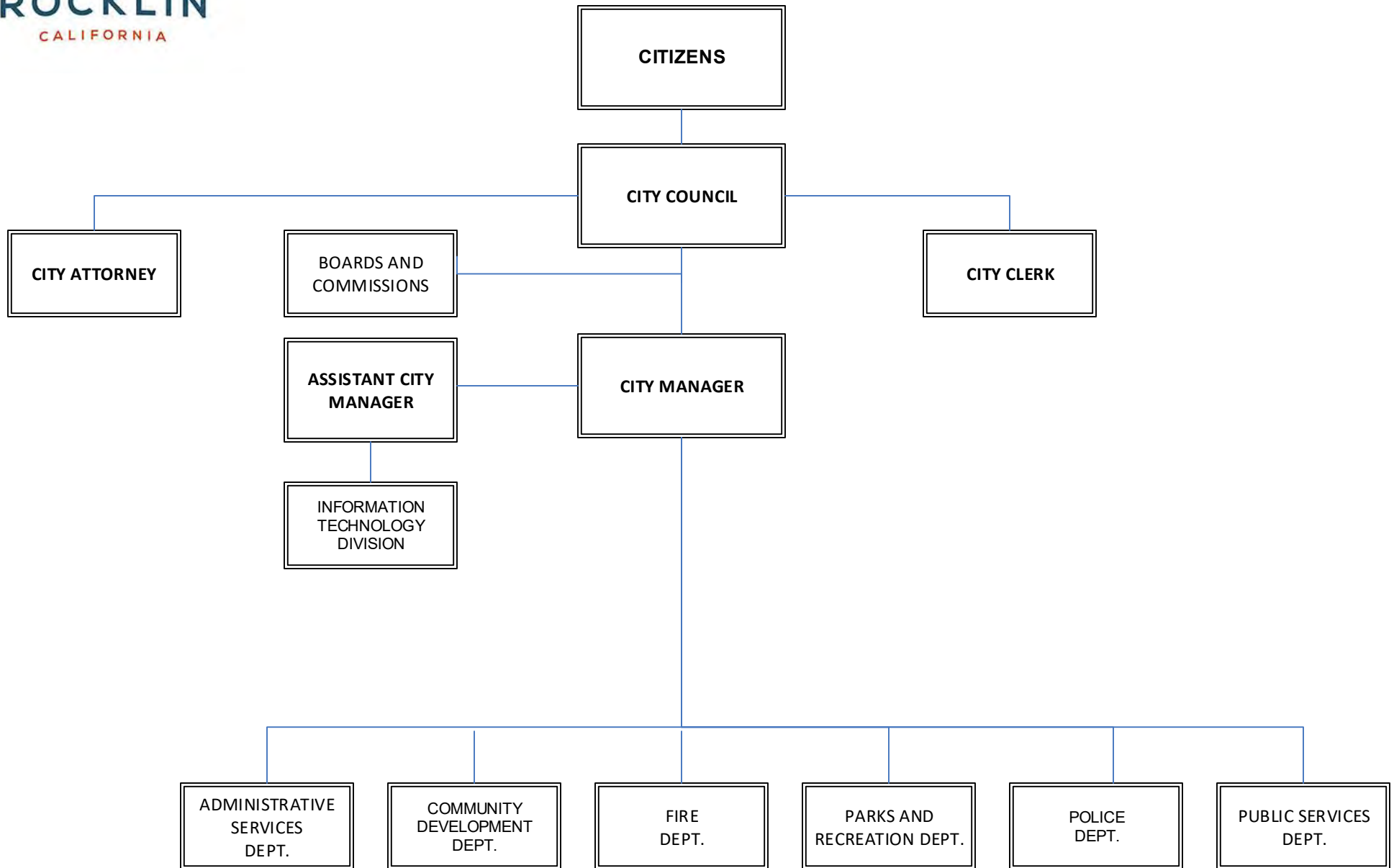
Rocklin is rich in traditions and history. Throughout the years, the City continues to be a leader in providing excellent services, a safe community, and maintaining a high quality of life.





CITY OF ROCKLIN

Organizational Chart – FY 2021-22



**CITY OF ROCKLIN
ELECTED AND APPOINTED POSITION SALARY SCHEDULE
(Annual Salary)
Effective July 3, 2021**

POSITION	ANNUAL COMPENSATION
Elected:	
City Council	8,220
Appointed:	
Community Recognition Commission	400
Planning Commission	3,600
Parks, Recreation & Arts Commission	1,800

**CITY OF ROCKLIN
MANAGEMENT SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Associate Management Analyst Human Resources Analyst I Risk and Benefits Analyst I	5	69,382	72,851	76,494	80,319	84,335	88,552
Human Resources Analyst II Risk and Benefits Analyst II	9	76,585	80,414	84,435	88,657	93,090	97,745
Financial Analyst Parks and Recreation Manager Public Services Manager Streets/Traffic Operations Manager	12	82,475	86,599	90,929	95,475	100,249	105,261
Management Analyst Manager of Police Records and Communications	15	88,816	93,257	97,920	102,816	107,957	113,355
Senior Network Services Administrator	16	91,036	95,588	100,367	105,385	110,654	116,187
Manager of Building Services Senior Engineer	18	95,645	100,427	105,448	110,720	116,256	122,069
Manager of Planning Services	19	98,036	102,938	108,085	113,489	119,163	125,121
Principal Management Analyst	20	100,487	105,511	110,787	116,326	122,142	128,249
Information Technology Manager	22	105,574	110,853	116,396	122,216	128,327	134,743
Chief Building Official Deputy Director of Parks and Recreation Director of Long-Range Planning and Housing	23	108,213	113,624	119,305	125,270	131,534	138,111

**CITY OF ROCKLIN
MANAGEMENT SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Assistant City Attorney Deputy Director of Administrative Services	26	116,533	122,360	128,478	134,902	141,647	148,729
Deputy Fire Chief	30	128,630	135,062	141,815	148,906	156,351	164,169
Director of Community Development Director of Parks and Recreation	32	135,142	141,899	148,994	156,444	164,266	172,479
Police Captain	33	138,521	145,447	152,719	160,355	168,373	176,792
Director of Public Services	34	141,984	149,083	156,537	164,364	172,582	181,211
Director of Administrative Services	36	149,172	156,631	164,463	172,686	181,320	190,386
Assistant City Manager Fire Chief	38	156,724	164,560	172,788	181,427	190,498	200,023
Police Chief	43	177,318	186,184	195,493	205,268	215,531	226,308
		Salary	Resolution No.	Date Adopted			
City Manager		240,000	2020-200	10/13/2020			
City Attorney		209,029	2020-17	01/28/2020			
City Clerk		110,210	2020-43	03/13/2021			

**CITY OF ROCKLIN
MANAGEMENT SALARY SCHEDULE B
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Associate Management Analyst Human Resources Analyst I Risk and Benefits Analyst I	5	69,382	71,117	72,895	74,717	76,585	78,500	80,463	82,475	84,537	86,650	88,816	91,036	93,312	95,645
Human Resources Analyst II Risk and Benefits Analyst II	9	76,585	78,500	80,463	82,475	84,537	86,650	88,816	91,036	93,312	95,645	98,036	100,487	102,999	105,574
Financial Analyst Parks and Recreation Manager Public Services Manager Streets/Traffic Operations Manager	12	82,475	84,537	86,650	88,816	91,036	93,312	95,645	98,036	100,487	102,999	105,574	108,213	110,918	113,691
Management Analyst Manager of Police Records and Communications	15	88,816	91,036	93,312	95,645	98,036	100,487	102,999	105,574	108,213	110,918	113,691	116,533	119,446	122,432
Senior Network Services Administrator	16	91,036	93,312	95,645	98,036	100,487	102,999	105,574	108,213	110,918	113,691	116,533	119,446	122,432	125,493
Manager of Building Services Senior Engineer	18	95,645	98,036	100,487	102,999	105,574	108,213	110,918	113,691	116,533	119,446	122,432	125,493	128,630	131,846
Manager of Planning Services	19	98,036	100,487	102,999	105,574	108,213	110,918	113,691	116,533	119,446	122,432	125,493	128,630	131,846	135,142
Principal Management Analyst	20	100,487	102,999	105,574	108,213	110,918	113,691	116,533	119,446	122,432	125,493	128,630	131,846	135,142	138,521
Information Technology Manager	22	105,574	108,213	110,918	113,691	116,533	119,446	122,432	125,493	128,630	131,846	135,142	138,521	141,984	145,534
Chief Building Official Deputy Director of Parks and Recreation Director of Long-Range Planning and Housing	23	108,213	110,918	113,691	116,533	119,446	122,432	125,493	128,630	131,846	135,142	138,521	141,984	145,534	149,172
Assistant City Attorney Deputy Director of Administrative Services	26	116,533	119,446	122,432	125,493	128,630	131,846	135,142	138,521	141,984	145,534	149,172	152,901	156,724	160,642
Deputy Fire Chief	30	128,630	131,846	135,142	138,521	141,984	145,534	149,172	152,901	156,724	160,642	164,658	168,774	172,993	177,318
Director of Community Development Director of Parks and Recreation	32	135,142	138,521	141,984	145,534	149,172	152,901	156,724	160,642	164,658	168,774	172,993	177,318	181,751	186,295
Police Captain	33	138,521	141,984	145,534	149,172	152,901	156,724	160,642	164,658	168,774	172,993	177,318	181,751	186,295	190,952
Director of Public Services	34	141,984	145,534	149,172	152,901	156,724	160,642	164,658	168,774	172,993	177,318	181,751	186,295	190,952	195,726
Director of Administrative Services	36	149,172	152,901	156,724	160,642	164,658	168,774	172,993	177,318	181,751	186,295	190,952	195,726	200,619	205,634
Assistant City Manager Fire Chief	38	156,724	160,642	164,658	168,774	172,993	177,318	181,751	186,295	190,952	195,726	200,619	205,634	210,775	216,044
Police Chief	43	177,318	181,751	186,295	190,952	195,726	200,619	205,634	210,775	216,044	221,445	226,981	232,656	238,472	244,434
		Salary	Resolution No.	Date Adopted											
City Manager		240,000	2020-200	10/13/2020											
City Attorney		209,029	2020-17	01/28/2020											
City Clerk		110,210	2020-43	03/13/2021											

**CITY OF ROCKLIN
PUBLIC SAFETY MANAGEMENT SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Police Services Manager	PM8	77,591	81,471	85,545	89,822	94,313	99,029
Police Lieutenant	PM23	127,080	133,434	140,106	147,111	154,467	162,190

CITY OF ROCKLIN
PUBLIC SAFETY MANAGEMENT SALARY SCHEDULE B
(Annual Salary)
Effective July 3, 2021

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Police Services Manager	PM8	77,591	79,531	81,519	83,557	85,646	87,787	89,982	92,232	94,538	96,901	99,324	101,807	104,352	106,961
Police Lieutenant	PM23	127,080	130,257	133,513	136,851	140,272	143,779	147,373	151,057	154,833	158,704	162,672	166,739	170,907	175,180

**CITY OF ROCKLIN
CONFIDENTIAL SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Senior Administrative Assistant	11	46,040	48,342	50,759	53,297	55,962	58,760
Departmental Administrative Specialist Human Resources Technician I	17	53,393	56,063	58,866	61,809	64,899	68,144
Deputy City Clerk Human Resources Technician II Senior Departmental Administrative Specialist Senior Police Technician	20	57,498	60,373	63,392	66,562	69,890	73,385
Executive Assistant to the Police Chief Payroll Administrator Executive Assistant to the City Manager Paralegal	24	63,466	66,639	69,971	73,470	77,144	81,001
Senior Payroll Administrator	28	70,055	73,558	77,236	81,098	85,153	89,411

CITY OF ROCKLIN
CONFIDENTIAL SALARY SCHEDULE B
(Annual Salary)
Effective July 3, 2021

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Senior Administrative Assistant	11	46,040	47,191	48,371	49,580	50,820	52,091	53,393	54,728	56,096	57,498	58,935	60,408	61,918	63,466
Departmental Administrative Specialist Human Resources Technician I	17	53,393	54,728	56,096	57,498	58,935	60,408	61,918	63,466	65,053	66,679	68,346	70,055	71,806	73,601
Deputy City Clerk Human Resources Technician II Senior Departmental Administrative Specialist Senior Police Technician	20	57,498	58,935	60,408	61,918	63,466	65,053	66,679	68,346	70,055	71,806	73,601	75,441	77,327	79,260
Executive Assistant to the Police Chief Payroll Administrator Executive Assistant to the City Manager Paralegal	24	63,466	65,053	66,679	68,346	70,055	71,806	73,601	75,441	77,327	79,260	81,242	83,273	85,355	87,489
Senior Payroll Administrator	28	70,055	71,806	73,601	75,441	77,327	79,260	81,242	83,273	85,355	87,489	89,676	91,918	94,216	96,571

**CITY OF ROCKLIN
POLICE SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Police Sergeant	SP 1	103,319	108,485	113,909	119,604	125,584	131,863
Police Officer	SP 2	84,039	88,241	92,653	97,286	102,150	107,258
Public Safety Dispatch Supervisor	NSP0	72,618	76,249	80,061	84,064	88,267	92,680
Crime Analyst	NSP1	70,380	73,899	77,594	81,474	85,548	89,825
Senior Public Safety Dispatcher	NSP2	67,552	70,930	74,477	78,201	82,111	86,217
Community Service Officer Police Community Program Coordinator Police Records Supervisor Police Technical Assets Coordinator Public Safety Dispatcher II	NSP3	62,839	65,981	69,280	72,744	76,381	80,200
Senior Records Clerk	NSP4	60,064	63,067	66,220	69,531	73,008	76,658
Evidence/Property Technician	NSP5	58,613	61,544	64,621	67,852	71,245	74,807
Public Safety Dispatcher I Animal Control Officer	NSP6	54,364	57,082	59,936	62,933	66,080	69,384
Police Records Clerk	NSP7	51,774	54,363	57,081	59,935	62,932	66,079
Police Officer Trainee	NSP7	51,774					

**CITY OF ROCKLIN
POLICE SALARY SCHEDULE B
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Police Sergeant	SP 1	103,319	105,902	108,550	111,264	114,046	116,897	119,819	122,814	125,884	129,031	132,257	135,563	138,952	142,426
Police Officer	SP 2	84,039	86,140	88,294	90,501	92,764	95,083	97,460	99,897	102,394	104,954	107,578	110,267	113,024	115,850
Public Safety Dispatch Supervisor	NSP0	72,618	74,433	76,294	78,201	80,156	82,160	84,214	86,319	88,477	90,689	92,956	95,280	97,662	100,104
Crime Analyst	NSP1	70,380	72,140	73,944	75,793	77,688	79,630	81,621	83,662	85,754	87,898	90,095	92,347	94,656	97,022
Senior Public Safety Dispatcher	NSP2	67,552	69,241	70,972	72,746	74,565	76,429	78,340	80,299	82,306	84,364	86,473	88,635	90,851	93,122
Community Service Officer Police Community Program Coordinator Police Records Supervisor Police Technical Assets Coordinator Public Safety Dispatcher II	NSP3	62,839	64,410	66,020	67,671	69,363	71,097	72,874	74,696	76,563	78,477	80,439	82,450	84,511	86,624
Senior Records Clerk	NSP4	60,064	61,566	63,105	64,683	66,300	67,958	69,657	71,398	73,183	75,013	76,888	78,810	80,780	82,800
Evidence/Property Technician	NSP5	58,613	60,078	61,580	63,120	64,698	66,315	67,973	69,672	71,414	73,199	75,029	76,905	78,828	80,799
Public Safety Dispatcher I Animal Control Officer	NSP6	54,364	55,723	57,116	58,544	60,008	61,508	63,046	64,622	66,238	67,894	69,591	71,331	73,114	74,942
Police Records Clerk	NSP7	51,774	53,068	54,395	55,755	57,149	58,578	60,042	61,543	63,082	64,659	66,275	67,932	69,630	71,371
Police Officer Trainee	NSP7	51,774													

**CITY OF ROCKLIN
FIRE SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Firefighter	76,263	80,076	84,080	88,284	92,698	97,333
Fire Engineer	84,708	88,943	93,390	98,060	102,963	108,111
Fire Captain	96,833	101,675	106,759	112,097	117,702	123,587
Battalion Chief Fire Marshal	114,527	120,253	126,266	132,579	139,208	146,168

**CITY OF ROCKLIN
FIRE SALARY SCHEDULE B
(Annual Salary)
Effective July 3, 2021**

Classification	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Firefighter	76,263	78,170	80,124	82,127	84,180	86,285	88,442	90,653	92,919	95,242	97,623	100,064	102,566	105,130
Fire Engineer	84,708	86,826	88,997	91,222	93,503	95,841	98,237	100,693	103,210	105,790	108,435	111,146	113,925	116,773
Fire Captain	96,833	99,254	101,735	104,278	106,885	109,557	112,296	115,103	117,981	120,931	123,954	127,053	130,229	133,485
Battalion Chief Fire Marshal	114,527	117,390	120,325	123,333	126,416	129,576	132,815	136,135	139,538	143,026	146,602	150,267	154,024	157,875

**CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Office Assistant I	5	34,885	36,629	38,460	40,383	42,402	44,522
Office Assistant II	11	40,456	42,479	44,603	46,833	49,175	51,634
Code Enforcement Technican	14	43,567	45,745	48,032	50,434	52,956	55,604
Senior Office Assistant	15	44,656	46,889	49,233	51,695	54,280	56,994
Landscape Services Worker Street Maintenance Worker	17	46,916	49,262	51,725	54,311	57,027	59,878
Equipment Mechanic I Planning/Building Technician I Traffic Maintenance Assistant	19	49,292	51,757	54,345	57,062	59,915	62,911
Building Maintenance Worker Irrigation Maintenance Technician	20	50,524	53,050	55,703	58,488	61,412	64,483
Accounting Technician I Senior Street Maintenance Worker	21	51,787	54,376	57,095	59,950	62,948	66,095
Landscape Services Trades Worker Public Services Technician Senior Building Maintenance Worker	22	53,082	55,736	58,523	61,449	64,521	67,747
Administrative Assistant Engineering Technician I Planning/Building Technician Recreation Coordinator	23	54,409	57,129	59,985	62,984	66,133	69,440
Equipment Mechanic II	24	55,769	58,557	61,485	64,559	67,787	71,176

**CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Accounting Technician II Community Development Technician Environmental Services Technician	25	57,163	60,021	63,022	66,173	69,482	72,956
Building Inspector I Construction Inspector I Fire Inspector I Landscape Inspector Public Works Inspector I Senior Irrigation Maintenance Technician	26	58,592	61,522	64,598	67,828	71,219	74,780
Engineering Technician II GIS/Engineering Technician Permit Center Coordinator Public Services Business Technician Recreation Business Technician	27	60,057	63,060	66,213	69,524	73,000	76,650
Accountant I Building Trades Worker Code Enforcement Officer	28	61,558	64,636	67,868	71,261	74,824	78,565
Building Maintenance Supervisor Traffic Control and Lighting Technician	29	63,097	66,252	69,565	73,043	76,695	80,530
Community Development Inspector Construction Inspector II Environmental Services Specialist Housing Specialist Public Works Inspector II Senior Building Trades Worker	30	64,675	67,909	71,304	74,869	78,612	82,543

**CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Building Plans Examiner GIS Analyst I Information Technology Specialist Recreation Supervisor	31	66,292	69,607	73,087	76,741	80,578	84,607
Building Inspector II Fire Inspector II Senior Code Enforcement Officer Senior Construction Inspector Senior Traffic Control and Lighting Technician	32	67,949	71,346	74,913	78,659	82,592	86,722
Accountant II Assistant Planner Fleet Services Supervisor Landscape Services Supervisor Permit Services Supervisor Street Maintenance Supervisor	33	69,648	73,130	76,787	80,626	84,657	88,890
Assistant Civil Engineer Facilities Maintenance Supervisor Public Services Operations Supervisor Senior Information Technology Specialist	35	73,174	76,833	80,675	84,709	88,944	93,391
Assistant Land Surveyor Parks Division Supervisor Traffic Maintenance Supervisor	37	76,878	80,722	84,758	88,996	93,446	98,118

**CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Administrative Analyst Associate Planner Building Division Supervisor Facilities Operations Superintendent Fire Prevention Plans Examiner GIS Analyst II Information Technology Analyst Senior Accountant	39	80,770	84,809	89,049	93,501	98,176	103,085
Senior Information Technology Analyst	42	86,980	91,329	95,895	100,690	105,725	111,011
Associate Civil Engineer Deputy Fire Marshal	43	89,155	93,613	98,294	103,209	108,369	113,787
Plan Check Engineer Senior Planner	44	91,384	95,953	100,751	105,789	111,078	116,632

**CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE B
(Annual Salary)
Effective July 3, 2021**

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Office Assistant I	5	34,885	35,757	36,651	37,567	38,506	39,469	40,456	41,467	42,504	43,567	44,656	45,772	46,916	48,089
Office Assistant II	11	40,456	41,467	42,504	43,567	44,656	45,772	46,916	48,089	49,291	50,523	51,786	53,081	54,408	55,768
Code Enforcement Technician	14	43,567	44,656	45,772	46,916	48,089	49,291	50,523	51,786	53,081	54,408	55,768	57,162	58,591	60,056
Senior Office Assistant	15	44,656	45,772	46,916	48,089	49,291	50,523	51,786	53,081	54,408	55,768	57,162	58,591	60,056	61,557
Landscape Services Worker Street Maintenance Worker	17	46,916	48,089	49,291	50,523	51,786	53,081	54,408	55,768	57,162	58,591	60,056	61,557	63,096	64,673
Equipment Mechanic I Planning/Building Technician I Traffic Maintenance Assistant	19	49,292	50,524	51,787	53,082	54,409	55,769	57,163	58,592	60,057	61,558	63,097	64,674	66,291	67,948
Building Maintenance Worker Irrigation Maintenance Technician	20	50,524	51,787	53,082	54,409	55,769	57,163	58,592	60,057	61,558	63,097	64,674	66,291	67,948	69,647
Accounting Technician I Senior Street Maintenance Worker	21	51,787	53,082	54,409	55,769	57,163	58,592	60,057	61,558	63,097	64,674	66,291	67,948	69,647	71,388
Landscape Services Trades Worker Public Services Technician Senior Building Maintenance Worker	22	53,082	54,409	55,769	57,163	58,592	60,057	61,558	63,097	64,674	66,291	67,948	69,647	71,388	73,173
Administrative Assistant Engineering Technician I Planning/Building Technician II Recreation Coordinator	23	54,409	55,769	57,163	58,592	60,057	61,558	63,097	64,674	66,291	67,948	69,647	71,388	73,173	75,002
Equipment Mechanic II	24	55,769	57,163	58,592	60,057	61,558	63,097	64,674	66,291	67,948	69,647	71,388	73,173	75,002	76,877
Accounting Technician II Community Development Technician Environmental Services Technician	25	57,163	58,592	60,057	61,558	63,097	64,674	66,291	67,948	69,647	71,388	73,173	75,002	76,877	78,799
Building Inspector I Construction Inspector I Fire Inspector I Landscape Inspector Public Works Inspector I Senior Irrigation Maintenance Technician	26	58,592	60,057	61,558	63,097	64,674	66,291	67,948	69,647	71,388	73,173	75,002	76,877	78,799	80,769
Engineering Technician II GIS/Engineering Technician Permit Center Coordinator Public Services Business Technician Recreation Business Technician	27	60,057	61,558	63,097	64,674	66,291	67,948	69,647	71,388	73,173	75,002	76,877	78,799	80,769	82,788
Accountant I Building Trades Worker Code Enforcement Officer	28	61,558	63,097	64,674	66,291	67,948	69,647	71,388	73,173	75,002	76,877	78,799	80,769	82,788	84,858

CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE B
(Annual Salary)
Effective July 3, 2021

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Building Maintenance Supervisor Traffic Control and Lighting Technician	29	63,097	64,674	66,291	67,948	69,647	71,388	73,173	75,002	76,877	78,799	80,769	82,788	84,858	86,979
Community Development Inspector Construction Inspector II Environmental Services Specialist Housing Specialist Public Works Inspector II Senior Building Trades Worker	30	64,675	66,292	67,949	69,648	71,389	73,174	75,003	76,878	78,800	80,770	82,789	84,859	86,980	89,155
Building Plans Examiner GIS Analyst I Information Technology Specialist Recreation Supervisor	31	66,292	67,949	69,648	71,389	73,174	75,003	76,878	78,800	80,770	82,789	84,859	86,980	89,155	91,384
Building Inspector II Fire Inspector II Senior Code Enforcement Officer Senior Construction Inspector Senior Traffic Control and Lighting Technician	32	67,949	69,648	71,389	73,174	75,003	76,878	78,800	80,770	82,789	84,859	86,980	89,155	91,384	93,669
Accountant II Assistant Planner Fleet Services Supervisor Landscape Services Supervisor Permit Services Supervisor Street Maintenance Supervisor	33	69,648	71,389	73,174	75,003	76,878	78,800	80,770	82,789	84,859	86,980	89,155	91,384	93,669	96,011
Assistant Civil Engineer Facilities Maintenance Supervisor Public Services Operations Supervisor Senior Information Technology Specialist	35	73,174	75,003	76,878	78,800	80,770	82,789	84,859	86,980	89,155	91,384	93,669	96,011	98,411	100,871
Assistant Land Surveyor Parks Division Supervisor Traffic Maintenance Supervisor	37	76,878	78,800	80,770	82,789	84,859	86,980	89,155	91,384	93,669	96,011	98,411	100,871	103,393	105,978
Administrative Analyst Associate Planner Building Division Supervisor Facilities Operations Superintendent Fire Prevention Plans Examiner GIS Analyst II Information Technology Analyst Land Development Engineer Senior Accountant	39	80,770	82,789	84,859	86,980	89,155	91,384	93,669	96,011	98,411	100,871	103,393	105,978	108,627	111,343
Senior Information Technology Analyst	42	86,980	89,155	91,384	93,669	96,011	98,411	100,871	103,393	105,978	108,627	111,343	114,127	116,980	119,905
Associate Civil Engineer Deputy Fire Marshal	43	89,155	91,384	93,669	96,011	98,411	100,871	103,393	105,978	108,627	111,343	114,127	116,980	119,905	122,903
Plan Check Engineer	44	91,384	93,669	96,011	98,411	100,871	103,393	105,978	108,627	111,343	114,127	116,980	119,905	122,903	125,976

**CITY OF ROCKLIN
PERMANENT PART-TIME EMPLOYEES
HOURLY SALARY SCHEDULE
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3
Office Assistant I Program Assistant I	5	\$ 14.00	\$ 14.70	\$ 15.44
Code Compliance Officer I Program Assistant II Public Services Specialist	7	\$ 15.44	\$ 16.21	\$ 17.02
Code Compliance Officer II Office Assistant II Senior Program Assistant Senior Public Services Specialist	9	\$ 17.02	\$ 17.87	\$ 18.76
Communications Specialist Human Resources Assistant Police Cadet Police Clerk	11	\$ 18.76	\$ 19.70	\$ 20.68
Special Events Production Coordinator	12	\$ 20.68	\$ 21.72	\$ 22.80
Reserve Police Officer Coordinator	12A	\$ 20.00	N/A	N/A
Police Dispatcher I	13	\$ 21.46	\$ 22.54	\$ 23.67
Police Dispatcher II	15	\$ 23.14	\$ 24.30	\$ 25.52
Website Technician	17	\$ 25.00	\$ 26.25	\$ 27.56

Definition:

20 Hours per week
999 Hours per fiscal year
No Benefits

**CITY OF ROCKLIN
TEMPORARY PART-TIME EMPLOYEES
HOURLY SALARY SCHEDULE
Effective July 3, 2021**

Classification	Range	Step 1	Step 2	Step 3
Office Assistant I Program Assistant I	5	\$ 14.00	\$ 14.70	\$ 15.44
Code Compliance Officer I Program Assistant II Public Services Specialist	7	\$ 15.44	\$ 16.21	\$ 17.02
Code Compliance Officer II IT Assistant Maintenance Worker Office Assistant II Senior Public Services Specialist	9	\$ 17.02	\$ 17.87	\$ 18.76
Custodian Human Resources Assistant	11	\$ 18.76	\$ 19.70	\$ 20.68
Senior Maintenance Worker	12	\$ 20.68	\$ 21.72	\$ 22.80
Reserve Police Officer Coordinator	12A	\$ 20.00	N/A	N/A
Equipment Operator GIS Assistant Police Dispatcher I	13	\$ 21.46	\$ 22.54	\$ 23.67
Economic & Community Development Specialist Police Dispatcher II	15	\$ 23.14	\$ 24.30	\$ 25.52
Fire Prevention Officer	N/A	\$ 34.18		

**BUDGET YEAR 2021-22
SUMMARY OF STAFFING**

Below is a comparison of position totals by department for FY 2014-15 through FY 2020-21 Budgets and the proposed FY 2021-22 Budget. Please refer to pages 58-72 for a detail of staffing positions for FY 2020-21.

Department	FY 2014-15 Original	FY 2015-16 Original	FY 2016-17 Original	FY 2017-18 Original	FY 2018-19 Original	FY 2019-20 Original	FY 2020-21 Original	FY 2021-22 Proposed
Administrative Services	20.00	22.00	22.00	22.00	15.00	-	-	16.00
Central Services	-	-	-	-	22.00	-	-	-
City Attorney	-	-	-	-	-	2.00	2.00	2.60
City Clerk	-	-	-	-	-	2.00	2.00	2.00
City Council	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	-	-	-	-	-	4.00	4.00	5.00
Community Development	16.00	22.00	25.00	24.00	27.00	25.40	24.40	24.00
Finance	-	-	-	-	-	11.00	11.00	-
Fire	37.00	37.00	35.00	36.00	39.00	41.00	41.00	42.00
Human Resources	-	-	-	-	-	4.00	4.00	-
Information Technology	-	-	-	-	-	7.00	8.00	8.00
Legislative	10.00	10.00	7.00	13.00	8.00	-	-	-
Parks & Recreation	81.00	41.00	-	25.00	26.00	26.30	24.30	24.00
Police	88.00	90.00	92.00	91.00	95.00	93.00	90.00	91.00
Public Services	31.00	32.00	53.00	43.00	28.00	42.30	40.30	39.00
Recreation, Arts & Event Tourism	-	-	15.00	-	-	-	-	-
Total Staffing Positions	288.00	259.00	254.00	259.00	265.00	263.00	256.00	258.60
	A	B	C	D	E	F	G	H

A Includes 57 positions that are not full-time equivalents.

B Includes 33 positions that are not full-time equivalents.

C Includes 22 positions that are not full-time equivalents.

D Includes 18 positions that are not full-time equivalents.

E Includes 18 positions that are not full-time equivalents.

F Includes 15 positions that are not full-time equivalents.

G Includes 15 positions that are not full-time equivalents.

H Includes 15 positions that are not full-time equivalents.

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Overview



Key Management Practices

Budget and Revenue Highlights

Fund Overview

KEY MANAGEMENT PRACTICES

Governmental budgeting allocates and balances the resources drawn from the public to the demand for services and projects. Budgeting helps policy makers set goals, assists program managers and department heads in the improvement of organizational performance, and ensures that both elected and appointed officials are accountable to the public.

Budget guidelines are essentially policy statutes that provide a sense of the budgetary environment. Budget guidelines and financial policy statements address the budget's scope and the assignment of roles to various budgetary participants. The following formal policy statements are presented to establish the financial goals of the organization and the principles that will govern budget deliberations.

Authorization

In accordance with Chapter 3.28 of the Rocklin Municipal Code, the City Manager shall prepare and submit by May 15th of each year, the annual budget to the City Council. The budget shall include an explanation message, and shall contain itemized statements for recommended City expenditures and estimated revenues. The City Council shall conduct one or more hearings on the proposed budget and make changes as deemed appropriate. The City Council shall adopt a final budget on or before June 30th of each year. The City Manager shall keep the City Council fully advised as to the financial condition and future needs of the City and shall make recommendations to the City Council concerning the affairs of the City.

Basis of Budgeting

An operating, capital project and transfer budget is adopted each fiscal year for the General Fund and certain Special Revenue, Capital Project, Debt Service, Permanent, Proprietary, and Fiduciary Funds. The proposed budget shall be balanced by fund, meaning that the recommended expenditures do not

exceed the combined total of estimated revenues and unreserved fund balance for each of the City's individual funds. The level of budgetary control for the City is at the fund level.

Department heads are given authority to control their budgets and to make changes indicated to meet program objectives and to meet performance goals. In no case may total operating expenditures of a particular division by fund nor capital expenditures by individual account number exceed what is appropriated by the City Council without approval by the City Council. Unexpended appropriations shall lapse at year end.

Fund Accounting

The City follows principles of fund accounting for all governmental and proprietary funds. Each fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Investment Policy

The primary objective of the City's investment policy, Legislative Policy #1, is the preservation of investment principal. The City's investment portfolio will provide sufficient liquidity to meet the City's operating and capital requirements to ensure the orderly execution of the City's business affairs. In investing public funds, the City will strive to maximize the return of its investment portfolio, but will avoid assuming unreasonable risks. To control risks regarding specific security types, the City will diversify its investments. A comprehensive report related to the City's investment performance will be provided quarterly to the City Investment Committee and the City Council. Confidence in the City's investment policies is based on clear and constant communication of decisions and performance of investments.

Fiscal Procedures

The City of Rocklin budget process and related financial procedures are in compliance with the recommended standards as outlined by the Government Finance Officers Association. They meet all Generally Accepted Accounting Principles (GAAP), the recommended best practices of the Governmental Accounting Standards Board (GASB) and the City's internal financial policies.

The City will maintain an accounting system to provide all of the data needed to allow for the timely preparation of financial statements for the entire City in conformity with GAAP. The City will contract for an independent audit of the City's finances and for compliance with GASB and state laws. The audit will be published annually as a Comprehensive Annual Financial Report.

Capital Improvement Plan

The City will develop and implement a five-year capital improvement plan, which will require the City to anticipate long-term needs. The five-year capital improvement plan will determine the capital improvement priorities, provide for the budget of current year projects, and provide for the forecasting and anticipation of future year expenditures.



Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are defined by the City as assets with an initial, individual cost of \$10,000 (\$5,000 if grant funded) or more, \$100,000 for infrastructure and an estimated life in excess of one year.

Fleet Equipment

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

Risk Management

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

One-Time Revenues

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

Debt Policy

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

Capital Needs Financing

The City of Rocklin will, where possible, and in accordance with the adopted Capital Improvement Plan, employ pay-as-you-go financing to save interest expenditures, preserve debt capacity for future borrowing, and not encumber future budgets with mandatory debt service expenditures. Exceptions to this practice will be for capital expenditures, which are determined to be time sensitive for purposes of public health, safety, welfare, or for economic gain.

Capital Expenditures

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

Indirect Cost Allocation

An Indirect Cost Allocation calculation is done during the budget process to allocate General Fund support service costs to other funds. The City will exclude Capital Project Funds from the Indirect Cost Allocation calculations for the budget year. Capital Projects Funds consist of nonrecurring purchases; therefore exclusion from the Indirect Cost Allocation calculation will prevent reliance on one-time funds to balance the General Fund budget. For the year-end actuals, the Indirect Cost Allocation calculations will include Capital Projects Funds.

Operating Funds – Operating Expenditures

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

De-obligation

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

General Fund Operating Reserve

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

Disaster Contingency Reserve

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

Self-Insured Losses Reserve

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

Retiree’s Health Fund

The City of Rocklin will maintain a Retiree’s Health Fund, which will be used to fund the Retiree’s Health Trust to offset the retiree’s health accrued liability. Additionally, the Retiree’s Health Fund will be partially funded by annual transfers-in of 5% of the General Fund’s current fiscal year’s fund balance unreserved surplus.

Fleet Capital Reserve

The City of Rocklin will maintain Fleet Capital Reserves in the Fleet Fund for the purchase of new and replacement vehicles and other capital assets. Reserve amounts will be expensed to each Operating Fund Division based upon the vehicles assigned. These amounts will be calculated utilizing the annual asset depreciation expense, and allocated through a modified Fleet Allocation process. In the case where funds reserved in the Fleet Fund for a particular asset to be replaced, or an additional new asset to be purchased, are insufficient to cover the entire cost of the asset, additional amounts will be expensed to the appropriate Operating Fund Division in that year.

General Fund – Special Reserve Funds

After calculating the 25% General Fund Operating Reserve, 75% of remaining General Fund surplus (net amount by which the unreserved fund balance is increased in that fiscal year) will be split between: GF–Economic Reserve Fund (10%), GF–Building Reserve Fund (20%), Retiree’s Health Fund (5%), Fleet Reserve Fund (20%), City Council Community Fund (10%), and a payment towards the City’s unfunded pension liability (35%).

Unfunded Pension Liability Reduction

An additional 1% will be added to the employer rate which will be used to pay down the City’s unfunded pension liability. In addition, after all General Fund-Special Reserve fund transfers, if it is determined that the projected (current) fiscal year will have an increase in the General Fund unassigned (unreserved) Fund Balance, 50% of this increase will be used to pay down the City’s unfunded pension liability. This transfer of funds will occur during the budget process following each year in which an increase occurs.

“75:25” Operating Expenditure Rule

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

BUDGET AND REVENUE HIGHLIGHTS

The City Budget

The City's budget document contains a complete overview of the projected revenues and the proposed departmental expenditures for a given fiscal year. The City's budget is separated on a departmental basis into City Manager, City Attorney, City Clerk, City Council, Finance, Human Resources, Community Development, Fire, Parks & Recreation, Police, Public Services, and Information Technology each with differing goals, objectives, and the ability to generate fees or other revenue to fund a portion or all of their operating costs.

The City's budget process is set forth in Chapter 3.28 of the Rocklin Municipal Code. Section 3.28.050 states, "The council shall adopt a final budget on or before June 30th of each year, by resolution." Though generally considered good stewardship of public resources and a fiduciary duty to the citizens of the City, there is no stated requirement in the Rocklin Municipal Code, or state statutes, that the City approves a balanced budget.

The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City budget includes the following types of funds: General Fund, Special Revenue funds, Capital Project funds, Debt Service funds, Internal Service funds, and Permanent funds. Fund descriptions are included in the Fund Overview section.

Revenue Overview

Revenue is presented in the City budget by major revenue categories: Taxes, Licenses and Permits, Intergovernmental, Fines, Forfeitures & Penalties, Charges for Services, Use of Money and Property, and Miscellaneous. The budgeted revenue is presented in total and is also broken down into sub-categories within each major category.

Revenue estimates are based on information received from City departments, outside agencies (County of Placer Assessor, State Department of Finance, Placer County Transportation Planning Agency, etc.), historical data and current economic trends. The City takes a conservative approach to forecasting revenue.

Unlike a private business, some of the City's revenue is restricted to certain uses by law. A special tax is levied for the specific purpose approved by the voters. Fees are charged for specific services. Many intergovernmental revenues (i.e. State & Federal funds) are designated by law for specific types of activities/projects.

Major sources of the City's General Fund revenue for day-to-day operations and services come from property tax and sales and use tax.



Property Tax

Under California law, property taxes are assessed and collected by the counties up to 1% of assessed value, plus other increases approved by the voters. The property taxes go into a pool and are then allocated to the cities by statutory formula. Approximately 12.6% of ad valorem property taxes levied in Rocklin go to the City.

Property taxes attach annually as an enforceable lien on January 1. Taxes are levied on January 1, are payable in two installments, and are delinquent on December 10 and April 10. Placer County (the County) is responsible for the collection and allocation of property taxes. The County apportions secured property tax revenue in accordance with the alternate methods of distribution, the "Teeter Plan," as prescribed by Section 4717 of the California Revenue and Taxation code. Therefore, the City receives 100% of the secured property tax levies to which it is entitled, whether or not collected.

The current economic climate within the housing and commercial real estate markets has remained stable over the last year.

The City is projecting property tax revenues to increase by 5.0% in fiscal year 2021-22. This increase is a result of assessed values for existing property increasing by 2.0%, increased values related to property transfers, and Prop 8 adjustments.



Sales Tax

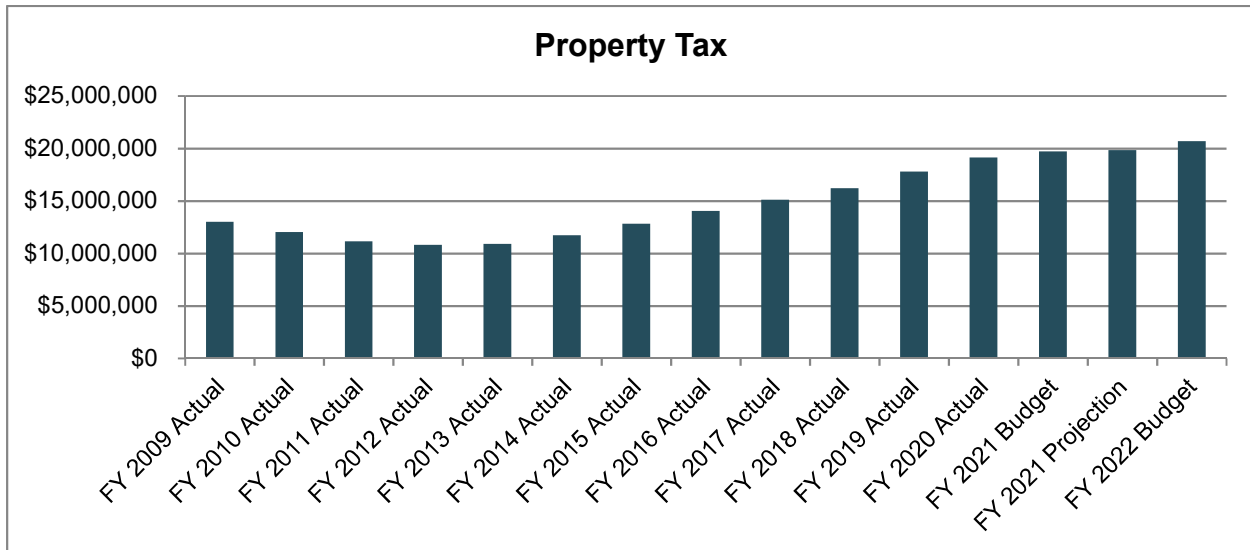
Sales tax is imposed on retailers for the privilege of selling tangible personal property in California. A use tax is imposed on purchasers whenever sales tax does not apply, such as for goods purchased out of state for use in California. The sales and use tax rate in a specific California location has three parts: the State tax rate, the local tax rate and any district tax rate that may be in effect. State sales and use taxes provide revenue to the state's General Fund, to cities and counties through specific state fund allocations, and to other local jurisdictions. The current sales tax rate in Placer County – City of Rocklin – is 7.25%. The 7.25% is distributed to various agencies with 1.0% going to the City of Rocklin and 6.25% going to other agencies.

The City is forecasting an increase of 19.8% in sales tax revenues for the 2021-22 fiscal year due to an increase in sales by Rocklin businesses, as well as increased online purchases by area residents.

General Fund Largest Revenue Sources

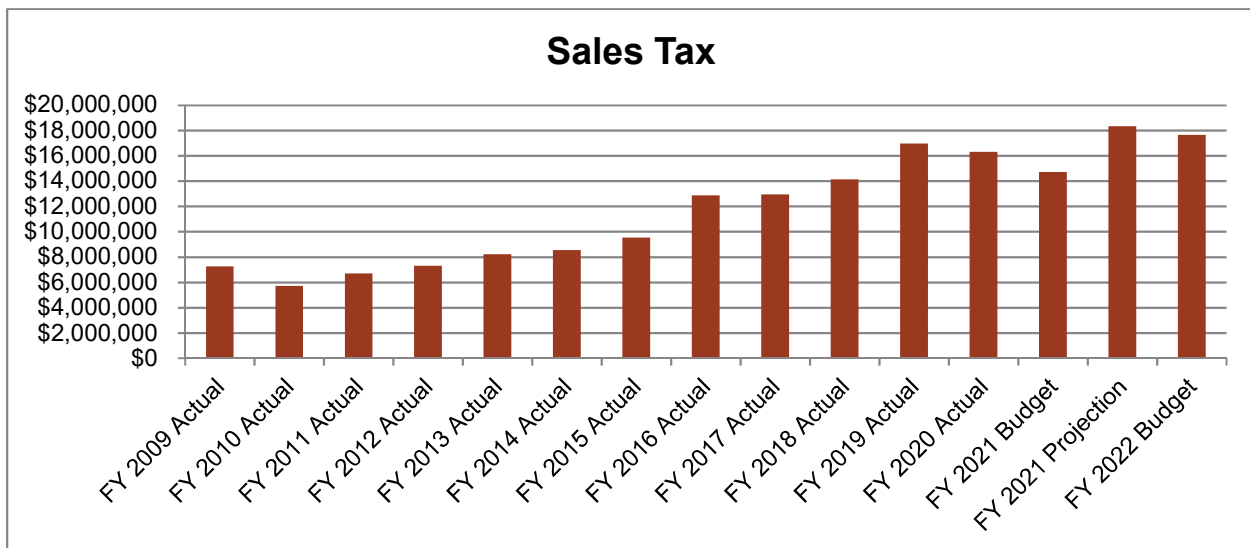
Property Tax

Property taxes are the largest component of general fund revenues at 41% of total general fund revenue for FY 2021-22. Property tax has risen steadily since a recession low of \$10.8M in FY 2011-12. This is due to a combination of rising home values and new home construction. The FY 2021-22 budget is \$20.7M, a 5.0% increase from the 2020-21 budget.



Sales Tax

Sales taxes are the second largest source of general fund revenues at 35% of the total for FY 2021-22 budget. Sales tax hit a recession era low of \$5.7M in FY 2009-10 and is budgeted at \$17.7M in FY 2021-22. This is a 19.8% increase from the FY 2020-21 budget, as many Rocklin businesses experienced sales growth, as well as higher online purchases.



Description of Budget Funds

Governmental Funds

General Funds:

100 General Fund- The primary operating fund of the City. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

111 GF QP Amphitheater Events- This is a general fund type fund that accounts for the special event activities hosted by the Parks and Recreation Department at the Quarry Park Amphitheater.

115 GF QP Adventures Shortfall- This is a general fund type fund to be used for distributions to the Quarry Park Adventures Operator in the event of operating deficits.

120 GF Streets Maintenance Reserve- This is a general fund type fund. These committed funds are set aside to be used for the maintenance of streets and roads.

122 GF Economic Development Reserve- This is a general fund type fund. These committed funds are set aside to be used for economic development activities. Budget policy requires 10% of any annual General Fund unreserved surplus to be transferred to the fund.

130 Technology Fee- This fund accounts for fees collected to cover the cost of e-commerce and related technology systems.

151 Retirees Health- This fund accounts for monies to fund the Retirees Health premium payments and to fund the Retiree's Health Trust. Budget policy requires 5% of any annual General Fund

unreserved surplus to be transferred to the Retirees Health fund.

737 Americans with Disabilities Act (ADA)- This fund accounts for monies used for services and improvements to facilities for individuals with disabilities.

738 Park Repair and Maintenance- This fund accounts for monies used for the repair and maintenance of existing park and recreation facilities.

Special Revenue Funds:

201 Motor Vehicle Fuel Tax (Gas Tax)- This fund accounts for monies received from the State of California under various State statutes. The allocations must be spent for street transportation-related purposes.

205 SB1- Road Maintenance & Rehab Allocation- This fund accounts for monies designated by the Road Repair and Accountability Act of 2017 (SB1) to be used for maintenance, rehabilitation and safety improvements of streets and highways.

210 SB325 Sales Tax- This fund accounts for the remaining sales tax revenue collected in accordance with Senate Bill 325 (Local Transportation Fund) to be used for maintenance of streets.

211 SB325 Transit Funds- This fund accounts for monies from the Senate Bill 325 (Local Transportation Fund) and State Transit Assistance funds for the transit needs of local government.

Description of Budget Funds

212 Bicycle and Pedestrian- This fund accounts for Senate Bill 325 (Local Transportation Fund) amounts designated for Bicycle and Pedestrian transit needs of local government.

219 LCTP- This fund accounts for monies from the state-funded Low Carbon Transportation Program to reduce greenhouse gas emissions and improve mobility.

221 Recreation Facilities Contribution- This fund accounts for facilities construction and improvements.

230 Lighting Maintenance District 1- This fund accounts for special assessment monies used for lighting of public areas.

231 Community Facilities District 1- This fund accounts for special tax monies used for fire protection, fire suppression, and paramedic services.

232 Community Facilities District 5- This fund accounts for special tax monies used for streets and parkway lights, streetscapes, open space and parks.

233 Community Facilities District 6- This fund accounts for special tax monies used for operation and maintenance of open space and storm drainage facilities.

235 Landscaping and Lighting Maintenance District 2- This fund accounts for special assessment monies used for landscaping and lighting of public areas.

236 Park Development and Maintenance Tax- This fund accounts for special tax monies used for

maintenance, development, repair and operation of parks.

240 Streets Grants Fund- This fund accounts for various grants related to street capital projects.

242 Asset Forfeiture (State)- This fund accounts for funds received by the Police Department from the State. These funds must be used for areas related to drug prevention.

243 Asset Forfeiture (Federal)- This fund accounts for funds received by the Police Department from the Federal Government. These funds must be used for narcotic enforcement and crime suppression.

244 Traffic Safety/PD Grants- This fund accounts for monies received for traffic safety programs and police grants.

248 CASP Certification and Training- This fund accounts for SB 1186 monies collected for staff training for construction-related state accessibility requirements.

251 CDBG Housing Rehabilitation- This fund accounts for State Community Development Block Grant funds received for the City's housing rehabilitation program.

253 CDBG 2000 (Oak Court)- This fund accounts for State Community Development Block Grant funds received for the City's down payment assistance program for purchasers of Oak Court residences.

Description of Budget Funds

254 CDBG First Time Home Buyers-

This fund accounts for State Community Development Block Grant funds received for the City's down payment assistance program for first time home buyers.

257 CDBG Housing and Urban Development Entitlement-

This fund accounts for funds received from Federal Community Development Block Grant entitlement grant awards to be used for Public Services, Housing and Capital, Planning and Administration of Grant.

258 CDBG HUD Coronavirus- This fund accounts for funds received from the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) through the Dept. of Housing & Urban Development to be used to prevent, prepare for, and respond to COVID-19.

259 DOF Treasury Coronavirus (New)-

This fund accounts for funds received from the CARES Act through the Dept. of Finance to be used to prevent, prepare for, and respond to COVID-19.

270 Low and Moderate Income Housing Asset-

This fund accounts for the administration and operation of the City's low-and moderate-income housing program of the former Rocklin Redevelopment Agency transferred to the City of Rocklin as the Housing Successor.

736 Supplemental Law Enforcement Grant-

This fund accounts for state funds received to be used for public safety purposes.

Capital Project Funds:

300 Park Development Fees- This fund accounts for fees to be used for the development, installation, servicing, maintenance, repair and operation of parks and related recreation and facilities.

301 Community Park Fees- This fund accounts for impact fees used for community parks and city-wide recreational facility construction and improvements to reduce the impacts caused by new development within the City.

302 Traffic Circulation Impact Fees-

This fund accounts for impact fees used to finance street construction and improvements to reduce the impacts caused by new development within the City.

304 Capital Construction Tax -

This fund accounts for taxes imposed on Development to be used for development of public facilities and acquisition of fire equipment and is the funding source to pay the debt payments in Fund 400 Capital Construction Debt Service.

305 Oak Tree Mitigation Fees-

This fund accounts for fees used to help mitigate the decline of oak woodlands due to urbanization.

306 Whitney Ranch Trunk Sewer Project-

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

Description of Budget Funds

307 NW Rocklin Community Park Fees- This fund accounts for impact fees used to fund the NW Rocklin Community Park.

308 Public Facilities Impact Fees- This fund accounts for impact fees used to fund expansion of public facilities to serve new development within the City.

311 Rocklin Public Financing Authority- This fund accounts for debt funded capital construction projects.

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

Debt Service Fund:

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

Permanent Funds:

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

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

Proprietary Fund

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

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

Fiduciary Funds

727 Boroski Landfill Monitoring- This fund accounts for costs to monitor the Boroski Landfill.

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

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Revenues



Revenues by Category

Revenues

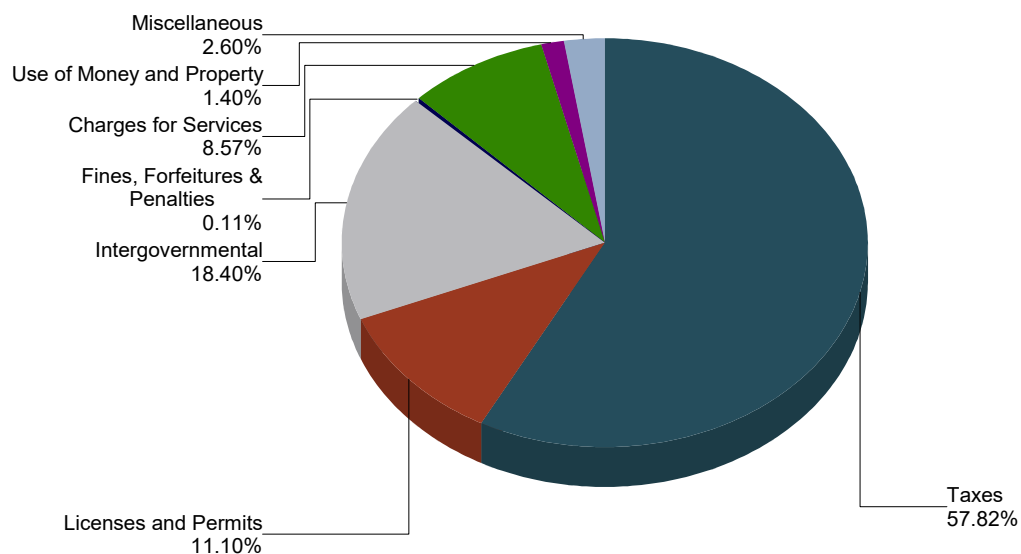
General Fund Revenues by Category

General Fund Revenues

Revenues by Category Budget Year 2021-22

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
Taxes	49,001,400	53,066,700	53,754,400
Licenses and Permits	7,030,600	8,760,000	10,314,200
Intergovernmental	12,483,600	12,416,300	17,107,400
Fines, Forfeitures & Penalties	146,900	92,200	98,700
Charges for Services	8,050,400	7,363,100	7,963,500
Use of Money and Property	1,292,200	1,468,100	1,303,300
Miscellaneous	3,374,500	3,481,800	2,415,600
Total All Categories:	\$81,379,600	\$86,648,200	\$92,957,100

FY 2021-22 Budget



Revenues

Budget Year 2021-22

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
Taxes			
Business Licenses	326,300	350,000	357,000
Franchise	2,322,900	2,322,900	2,369,400
Other	11,105,400	11,138,900	11,384,000
Property	19,705,500	19,824,900	20,681,200
Sales	14,730,300	18,329,000	17,650,800
Transfer	400,000	500,000	510,000
Transient Occupancy	411,000	601,000	802,000
Total Taxes	49,001,400	53,066,700	53,754,400
Licenses and Permits			
Building Permits	2,907,000	3,718,700	3,016,700
Capital Construction Fees	1,200,000	1,922,300	2,190,400
Dog Licenses	65,000	65,000	65,000
Fire Permits	261,300	35,000	46,000
Land Use Permits & EIQ's/CEQA	114,600	123,200	109,100
Northwest Rocklin Community Park Fees	0	35,900	398,500
Oak Tree Mitigation Fees	50,000	101,200	187,900
Other	102,700	150,600	110,000
Park Development & Community Park Fees	405,000	226,900	731,000
Public Facilities Impact Fees	250,000	250,000	386,600
Traffic Impact Fees	1,500,000	1,839,200	2,783,700
Whitney Ranch Interchange Fees	150,000	204,400	202,200
Whitney Ranch Trunk Sewer Fees	25,000	87,600	87,100
Total Licenses and Permits	7,030,600	8,760,000	10,314,200
Intergovernmental			
Grants	5,815,100	5,488,400	6,810,000
Other	733,400	814,600	3,253,200
State Gas Tax	5,935,100	6,113,300	7,044,200
Total Intergovernmental	12,483,600	12,416,300	17,107,400

Revenues

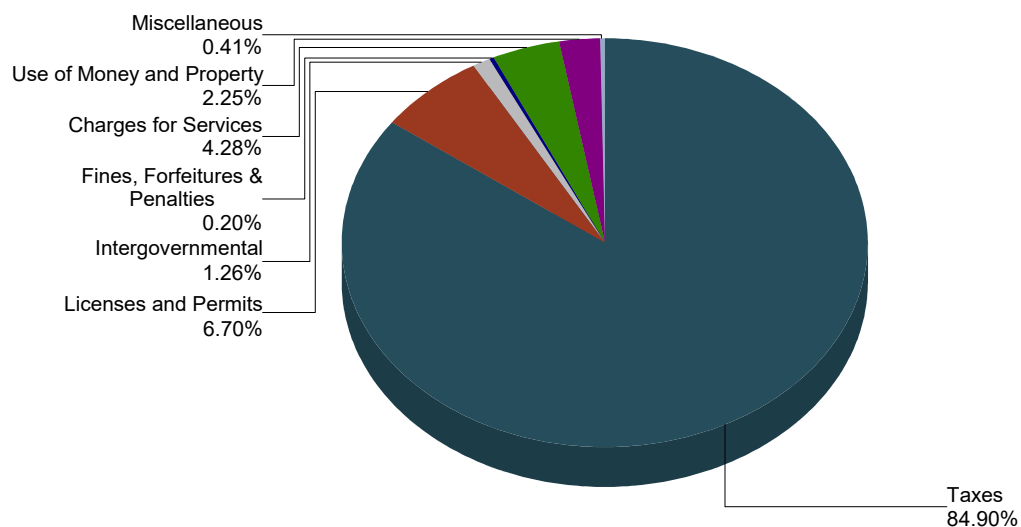
Budget Year 2021-22

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
Fines, Forfeitures & Penalties			
Fines, Forfeitures & Penalties	146,900	92,200	98,700
Total Fines, Forfeitures & Penalties	146,900	92,200	98,700
Charges for Services			
Business License Application Fees	15,300	12,500	12,800
Concurrent App/Tent Subdv Maps	170,100	127,900	139,100
Contract & Misc Revenue Fees	858,300	878,300	806,700
Fleet Internal Service Fund Charges	2,653,600	2,398,600	2,905,000
Inspection/Plan Checks	1,056,000	797,700	538,600
Other	393,200	333,800	588,600
Program Fees	95,500	70,000	86,500
Risk Mgmt and Insurance Charges	2,808,400	2,744,300	2,886,200
Total Charges for Services	8,050,400	7,363,100	7,963,500
Use of Money and Property			
Interest	251,700	567,600	285,500
Other	15,000	275,500	15,300
Rents	1,025,500	625,000	1,002,500
Total Use of Money and Property	1,292,200	1,468,100	1,303,300
Miscellaneous			
Administrative Fees	166,900	166,800	117,800
Other	87,600	195,000	84,800
Retirees Health	3,120,000	3,120,000	2,213,000
Total Miscellaneous	3,374,500	3,481,800	2,415,600
Total All Categories:	\$81,379,600	\$86,648,200	\$92,957,100

General Fund Revenues by Category Budget Year 2021-22

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
Taxes	37,896,000	41,927,800	42,370,400
Licenses and Permits	3,450,600	4,092,500	3,346,800
Intergovernmental	1,033,000	1,625,500	626,500
Fines, Forfeitures & Penalties	146,900	88,800	98,700
Charges for Services	2,505,900	2,205,200	2,133,800
Use of Money and Property	1,121,500	1,088,300	1,123,100
Miscellaneous	254,500	343,700	202,600
Total All Categories:	\$46,408,400	\$51,371,800	\$49,901,900

FY 2021-22 Budget



General Fund Revenues

Budget Year 2021-22

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
Taxes			
Business Licenses	326,300	350,000	357,000
Franchise	2,322,900	2,322,900	2,369,400
Property	19,705,500	19,824,900	20,681,200
Sales	14,730,300	18,329,000	17,650,800
Transfer	400,000	500,000	510,000
Transient Occupancy	411,000	601,000	802,000
Total Taxes	37,896,000	41,927,800	42,370,400
Licenses and Permits			
Building Permits	2,907,000	3,718,700	3,016,700
Dog Licenses	65,000	65,000	65,000
Fire Permits	261,300	35,000	46,000
Land Use Permits & EIQ's/CEQA	114,600	123,200	109,100
Other	102,700	150,600	110,000
Total Licenses and Permits	3,450,600	4,092,500	3,346,800
Intergovernmental			
Grants	702,400	1,286,800	349,400
Other	330,600	338,700	277,100
Total Intergovernmental	1,033,000	1,625,500	626,500
Fines, Forfeitures & Penalties			
Fines, Forfeitures & Penalties	146,900	88,800	98,700
Total Fines, Forfeitures & Penalties	146,900	88,800	98,700

General Fund Revenues Budget Year 2021-22

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
Charges for Services			
Business License Application Fees	15,300	12,500	12,800
Concurrent App/Tent Subdv Maps	170,100	127,900	139,100
Contract & Misc Revenue Fees	858,300	878,300	806,700
Inspection/Plan Checks	1,056,000	797,700	538,600
Other	336,200	333,800	571,600
Program Fees	70,000	55,000	65,000
Total Charges for Services	2,505,900	2,205,200	2,133,800
Use of Money and Property			
Interest	96,000	202,800	120,300
Other	0	260,500	300
Rents	1,025,500	625,000	1,002,500
Total Use of Money and Property	1,121,500	1,088,300	1,123,100
Miscellaneous			
Administrative Fees	166,900	166,800	117,800
Other	87,600	176,900	84,800
Total Miscellaneous	254,500	343,700	202,600
Total All Categories:	\$46,408,400	\$51,371,800	\$49,901,900

**GENERAL FUND
REVENUES BY CATEGORY
BUDGET YEAR 2021-22**

Category	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Projection	FY 2021-22 Budget
Taxes	\$ 22,756,804	\$ 23,660,066	\$ 25,718,140	\$ 30,374,499	\$ 31,809,900	\$ 34,353,316	\$ 38,988,236	\$ 39,350,762	\$ 41,927,800	\$ 42,370,400
Licenses and Permits	1,291,169	2,188,010	2,338,996	2,909,627	3,072,208	3,640,011	3,305,417	3,654,930	4,092,500	3,346,800
Intergovernmental	888,441	803,343	863,902	1,051,836	1,182,175	1,433,430	1,338,624	1,199,378	1,625,500	626,500
Fines, Forfeitures, and Penalties	156,136	160,426	179,468	159,347	151,953	171,956	162,412	130,449	88,800	98,700
Charges for Services	4,063,327	2,671,034	2,307,449	2,312,196	2,424,946	2,942,410	3,131,558	2,363,727	2,205,200	2,133,800
Use of Money and Property	836,700	1,094,909	977,281	1,477,227	1,057,608	1,140,317	1,635,625	1,649,607	1,088,300	1,123,100
Miscellaneous	1,912,836	1,164,090	1,771,978	1,380,701	1,017,890	1,871,572	1,141,914	381,664	343,700	202,600
Total General Fund Revenue	\$ 31,905,413	\$ 31,741,878	\$ 34,157,214	\$ 39,665,433	\$ 40,716,680	\$ 45,553,012	\$ 49,703,786	\$ 48,730,517	\$ 51,371,800	\$ 49,901,900

Expenditures



Department Expenditure Summary

Operations Expenditures

Capital Expenditures

Total Departmental Expenditures

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
ADMINISTRATIVE SERVICES

	FY 2020-21 *	FY 2020-21 *	FY 2021-22
	Budget	Projected Actual	Budget
ADMINISTRATIVE SERVICES			
DIRECTOR OF ADMINISTRATIVE SERVICES	0.00	0.00	1.00
DEPUTY DIRECTOR OF ADMINISTRATIVE SERVICES	0.00	0.00	1.00
PRINCIPAL MANAGEMENT ANALYST	0.00	0.00	1.00
FINANCIAL ANALYST	0.00	0.00	1.00
SENIOR ACCOUNTANT	0.00	0.00	1.00
SENIOR PAYROLL ADMINISTRATOR	0.00	0.00	1.00
ACCOUNTANT I/II	0.00	0.00	2.00
RISK & BENEFITS ANALYST I/II	0.00	0.00	1.00
HUMAN RESOURCES ANALYST I/II	0.00	0.00	1.00
PAYROLL ADMINISTRATOR	0.00	0.00	1.00
ACCOUNTING TECHNICIAN I/II	0.00	0.00	2.00
HUMAN RESOURCES TECHNICIAN I/II	0.00	0.00	2.00
SENIOR ADMINISTRATIVE ASSISTANT	0.00	0.00	1.00
TOTAL POSITION COUNT	0.00	0.00	16.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	-	-	6,568,300
OPERATING EXPENSE	-	-	3,994,800
TOTAL EXPENSE	\$ -	\$ -	\$ 10,563,100
FUNDING SOURCES			
GENERAL FUND	\$ -	\$ -	\$ 4,131,400
QP AMPHITHEATER EVENTS	-	-	100
TECHNOLOGY FEE	-	-	28,000
RETIREEES HEALTH FUND	-	-	2,213,000
GAS TAXES	-	-	32,100
SALES TAX SB325	-	-	7,100
LIGHTING MAINTENANCE DIST NO 1	-	-	16,700
CFD #5	-	-	100,500
CFD #6 OPEN SPACE MAINTENANCE	-	-	9,100
LANDSCAPING & LIGHTING MAINT 2	-	-	42,700
CASP CERTIFICATION & TRAINING	-	-	500
CDBG - HOUSING REHABILITATION	-	-	800
CDBG - HUD ENTITLEMENT	-	-	2,400
PARK DEVELOPMENT FEES	-	-	218,000
COMMUNITY PARK FEES	-	-	69,600
OAK TREE MITIGATION FEES	-	-	249,600
CAPITAL CONST - DEBT SERVICE	-	-	531,400
VEHICLE FLEET MANAGEMENT	-	-	15,800
RISK MANAGEMENT	-	-	2,894,300
TOTAL FUNDING SOURCES	\$ -	\$ -	\$ 10,563,100

* The Administrative Services Department has been created. Departments for Finance and Human Resources have been dissolved.

Note: Administrative Services Department includes all expenditures that are not associated with another department.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
CITY ATTORNEY

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
CITY ATTORNEY			
CITY ATTORNEY	1.00	1.00	1.00
ASSISTANT CITY ATTORNEY	1.00	1.00	1.00
PARALEGAL *	0.00	0.00	0.60
TOTAL POSITION COUNT	2.00	2.00	2.60
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	615,000	628,200	621,200
OPERATING EXPENSE	354,000	354,000	419,000
TOTAL EXPENSE	\$ 969,000	\$ 982,200	\$ 1,040,200
FUNDING SOURCES			
GENERAL FUND	\$ 969,000	\$ 982,200	\$ 1,040,200
TOTAL FUNDING SOURCES	\$ 969,000	\$ 982,200	\$ 1,040,200

* Denotes positions that are not full-time equivalents.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
CITY CLERK

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
CITY CLERK			
CITY CLERK	1.00	1.00	1.00
DEPUTY CITY CLERK	1.00	1.00	1.00
TOTAL POSITION COUNT	2.00	2.00	2.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	236,000	244,300	285,400
OPERATING EXPENSE	80,200	85,400	61,300
TOTAL EXPENSE	\$ 316,200	\$ 329,700	\$ 346,700
FUNDING SOURCES			
GENERAL FUND	\$ 316,200	\$ 329,700	\$ 346,700
TOTAL FUNDING SOURCES	\$ 316,200	\$ 329,700	\$ 346,700

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
CITY COUNCIL

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
CITY COUNCIL			
MAYOR *	1.00	1.00	1.00
COUNCIL MEMBER *	4.00	4.00	4.00
TOTAL POSITION COUNT	5.00	5.00	5.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	44,000	44,000	44,000
OPERATING EXPENSE	3,500	3,800	53,800
TOTAL EXPENSE	\$ 47,500	\$ 47,800	\$ 97,800
FUNDING SOURCES			
GENERAL FUND	\$ 47,500	\$ 47,800	\$ 97,800
TOTAL FUNDING SOURCES	\$ 47,500	\$ 47,800	\$ 97,800

* Denotes positions that are not full-time equivalents.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
CITY MANAGER

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
CITY MANAGER			
CITY MANAGER	1.00	1.00	1.00
ASSISTANT CITY MANAGER	0.00	0.00	1.00
EXECUTIVE ASSISTANT TO THE CITY MANAGER/PARALEGAL	1.00	1.00	0.00
MANAGEMENT ANALYST	1.00	1.00	1.00
ASSOCIATE MANAGEMENT ANALYST	0.00	0.00	1.00
PART-TIME WEBSITE TECHNICIAN *	1.00	1.00	1.00
TOTAL POSITION COUNT	4.00	4.00	5.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	694,700	721,300	1,049,600
OPERATING EXPENSE	259,800	438,500	300,700
TOTAL EXPENSE	\$ 954,500	\$ 1,159,800	\$ 1,350,300
FUNDING SOURCES			
GENERAL FUND	\$ 884,000	\$ 1,037,600	\$ 1,208,800
GF - ECONOMIC DEV. RESERVE	70,500	47,200	66,500
SALES TAX SB325	-	75,000	75,000
TOTAL FUNDING SOURCES	\$ 954,500	\$ 1,159,800	\$ 1,350,300

* Denotes positions that are not full-time equivalents.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
COMMUNITY DEVELOPMENT

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
COMMUNITY DEVELOPMENT			
ASSISTANT CITY MANAGER	0.40	0.40	0.00
DIRECTOR OF COMMUNITY DEVELOPMENT	1.00	1.00	1.00
DIRECTOR OF LONG RANGE PLANNING & HOUSING	1.00	1.00	1.00
CHIEF BUILDING OFFICIAL	1.00	1.00	1.00
MANAGER OF PLANNING SERVICES	1.00	1.00	1.00
SENIOR PLANNER	2.00	2.00	2.00
BUILDING DIVISION SUPERVISOR	1.00	1.00	1.00
ASSOCIATE CIVIL ENGINEER	1.00	1.00	1.00
PERMIT CENTER COORDINATOR	1.00	1.00	1.00
ASSISTANT PLANNER	1.00	1.00	1.00
BUILDING INSPECTOR I/II	2.00	2.00	2.00
ENVIRONMENTAL SERVICES SPECIALIST	1.00	0.00	0.00
HOUSING SPECIALIST	0.00	1.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00
PLANNING/BUILDING TECHNICIAN I/II	4.00	4.00	4.00
SENIOR OFFICE ASSISTANT	1.00	1.00	1.00
OFFICE ASSISTANT I/II	2.00	2.00	2.00
SENIOR CODE ENFORCEMENT OFFICER	1.00	1.00	1.00
CODE ENFORCEMENT OFFICER	1.00	1.00	1.00
CODE ENFORCEMENT TECHNICIAN	0.00	1.00	1.00
PART-TIME CODE COMPLIANCE OFFICER *	1.00	0.00	0.00
TOTAL POSITION COUNT	24.40	24.40	24.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ 54,200
COMPENSATION	3,379,100	3,338,800	3,372,900
OPERATING EXPENSE	2,695,100	2,025,000	2,508,200
TOTAL EXPENSE	\$ 6,074,200	\$ 5,363,800	\$ 5,935,300
FUNDING SOURCES			
GENERAL FUND	\$ 4,671,000	\$ 4,707,600	\$ 4,848,700
TECHNOLOGY FEE	-	60,000	60,000
CASP CERTIFICATION & TRAINING	3,200	-	-
CDBG - HUD ENTITLEMENT	51,500	51,500	42,600
CDBG - COVID-19 CARES ACT	164,200	-	463,300
LOW MOD INCOME HOUSING ASSET	763,000	60,000	93,000
TRAFFIC CIRCULATION IMPACT FEE	421,300	484,700	427,700
TOTAL FUNDING SOURCES	\$ 6,074,200	\$ 5,363,800	\$ 5,935,300

* Denotes positions that are not full-time equivalents.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
FINANCE

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 * Budget
FINANCE			
ASSISTANT CITY MANAGER/CFO	1.00	1.00	0.00
FINANCE MANAGER	1.00	1.00	0.00
PRINCIPAL MANAGEMENT ANALYST	1.00	1.00	0.00
FINANCIAL ANALYST	1.00	1.00	0.00
SENIOR ACCOUNTANT	1.00	1.00	0.00
SENIOR PAYROLL ADMINISTRATOR	1.00	1.00	0.00
ACCOUNTANT I/II	2.00	1.00	0.00
PAYROLL ADMINISTRATOR	0.00	1.00	0.00
ACCOUNTING TECHNICIAN I/II	3.00	3.00	0.00
TOTAL POSITION COUNT	11.00	11.00	0.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	6,541,600	9,756,600	-
OPERATING EXPENSE	3,871,500	3,771,800	-
TOTAL EXPENSE	\$ 10,413,100	\$ 13,528,400	\$ -
FUNDING SOURCES			
GENERAL FUND	\$ 3,184,900	\$ 5,436,900	\$ -
QP AMPHITHEATER EVENTS	200	-	-
TECHNOLOGY FEE	39,200	16,500	-
RETIREEES HEALTH FUND	3,120,000	4,073,800	-
GAS TAXES	30,000	28,100	-
SALES TAX SB325	7,100	5,900	-
LIGHTING MAINTENANCE DIST NO 1	20,300	20,300	-
CFD #5	96,400	98,400	-
CFD #6 OPEN SPACE MAINTENANCE	8,700	8,600	-
LANDSCAPING & LIGHTING MAINT 2	27,800	41,200	-
CASP CERTIFICATION & TRAINING	500	500	-
CDBG - HOUSING REHABILITATION	800	800	-
CDBG - HUD ENTITLEMENT	3,300	2,400	-
PARK DEVELOPMENT FEES	218,000	218,000	-
COMMUNITY PARK FEES	69,600	70,300	-
CAPITAL CONSTRUCTION FEES	3,100	-	-
OAK TREE MITIGATION FEES	250,700	249,700	-
CAPITAL CONST - DEBT SERVICE	531,600	534,300	-
VEHICLE FLEET MANAGEMENT	15,700	14,600	-
RISK MANAGEMENT	2,785,200	2,708,100	-
TOTAL FUNDING SOURCES	\$ 10,413,100	\$ 13,528,400	\$ -

* The Finance Department is a part of Administrative Services for FY 2021-22 Budget.

Note: Finance Department includes all expenditures that are not associated with another department.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
FIRE

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
FIRE			
FIRE CHIEF	1.00	1.00	1.00
DEPUTY FIRE CHIEF	1.00	1.00	1.00
BATTALION CHIEF	3.00	3.00	3.00
FIRE MARSHAL	0.00	0.00	1.00
FIRE CAPTAIN	9.00	9.00	9.00
FIRE ENGINEER	9.00	9.00	9.00
FIREFIGHTER **	15.00	15.00	14.00
FIRE PREVENTION PLANS EXAMINER	1.00	1.00	1.00
FIRE INSPECTOR I/II	0.00	0.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00
SENIOR OFFICE ASSISTANT	1.00	1.00	1.00
TOTAL POSITION COUNT	41.00	41.00	42.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ 50,000	\$ 50,000	\$ 939,600
COMPENSATION	9,140,000	9,930,200	9,573,600
OPERATING EXPENSE	1,589,600	1,506,100	1,548,300
TOTAL EXPENSE	\$ 10,779,600	\$ 11,486,300	\$ 12,061,500
FUNDING SOURCES			
GENERAL FUND	\$ 10,710,500	\$ 11,417,000	\$ 12,026,400
CFD #1	19,100	19,300	20,100
CAPITAL CONSTRUCTION FEES	50,000	50,000	15,000
TOTAL FUNDING SOURCES	\$ 10,779,600	\$ 11,486,300	\$ 12,061,500

** One frozen position (not funded for 2021-22)

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
HUMAN RESOURCES

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 * Budget
HUMAN RESOURCES			
DIRECTOR OF HUMAN RESOURCES	1.00	1.00	0.00
HUMAN RESOURCES ANALYST I/II	1.00	1.00	0.00
HUMAN RESOURCES TECHNICIAN I/II	2.00	2.00	0.00
TOTAL POSITION COUNT	4.00	4.00	0.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	689,100	723,400	-
OPERATING EXPENSE	223,500	193,000	-
TOTAL EXPENSE	\$ 912,600	\$ 916,400	\$ -
FUNDING SOURCES			
GENERAL FUND	\$ 912,600	\$ 916,400	\$ -
TOTAL FUNDING SOURCES	\$ 912,600	\$ 916,400	\$ -

* The Human Resources Department is a part of Administrative Services for FY 2021-22 Budget.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
INFORMATION TECHNOLOGY

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
INFORMATION TECHNOLOGY			
INFORMATION TECHNOLOGY MANAGER	1.00	1.00	1.00
GIS ANALYST I/II	2.00	2.00	2.00
SENIOR INFORMATION TECHNOLOGY ANALYST	1.00	1.00	1.00
INFORMATION TECHNOLOGY ANALYST	2.00	2.00	2.00
SENIOR INFORMATION TECHNOLOGY SPECIALIST	1.00	1.00	1.00
INFORMATION TECHNOLOGY SPECIALIST	1.00	1.00	1.00
TOTAL POSITION COUNT	8.00	8.00	8.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ -
COMPENSATION	1,311,000	1,301,400	1,357,900
OPERATING EXPENSE	1,670,400	1,581,400	1,884,400
TOTAL EXPENSE	\$ 2,981,400	\$ 2,882,800	\$ 3,242,300
FUNDING SOURCES			
GENERAL FUND	\$ 2,334,000	\$ 2,311,900	\$ 2,393,800
TECHNOLOGY FEE	647,400	570,900	848,500
TOTAL FUNDING SOURCES	\$ 2,981,400	\$ 2,882,800	\$ 3,242,300

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
PARKS & RECREATION

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
PARKS & RECREATION			
ASSISTANT CITY MANAGER	0.30	0.30	0.00
DIRECTOR OF PARKS AND RECREATION	1.00	1.00	1.00
DEPUTY DIRECTOR OF PARKS AND RECREATION	1.00	1.00	1.00
PARKS DIVISION SUPERVISOR	1.00	1.00	1.00
SENIOR DEPARTMENT ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00
RECREATION BUSINESS TECHNICIAN	1.00	1.00	1.00
LANDSCAPE INSPECTOR	1.00	1.00	1.00
RECREATION COORDINATOR	1.00	1.00	1.00
LANDSCAPE SERVICES TRADE WORKER	3.00	3.00	3.00
IRRIGATION MAINTENANCE TECHNICIAN	2.00	2.00	2.00
SENIOR BUILDING MAINTENANCE WORKER	1.00	1.00	1.00
LANDSCAPE SERVICES WORKER	3.00	3.00	3.00
OFFICE ASSISTANT II	2.00	2.00	2.00
PART-TIME SPECIAL EVENTS PRODUCTION COORDINATOR *	1.00	1.00	1.00
PART-TIME OFFICE ASSISTANT I/II *	1.00	1.00	1.00
PART-TIME SENIOR PROGRAM ASSISTANT *	1.00	1.00	1.00
PART-TIME PROGRAM ASSISTANT II *	3.00	3.00	3.00
TOTAL POSITION COUNT	24.30	24.30	24.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ -	\$ 657,500
COMPENSATION	2,870,400	2,625,700	2,813,000
OPERATING EXPENSE	3,870,200	3,964,000	4,107,600
TOTAL EXPENSE	\$ 6,740,600	\$ 6,589,700	\$ 7,578,100
FUNDING SOURCES			
GENERAL FUND	\$ 4,427,100	\$ 4,224,000	\$ 4,564,600
QP AMPHITHEATER EVENTS	11,500	4,700	9,600
TECHNOLOGY FEE	36,000	22,000	36,000
REC FACILITIES CONTRIBUTION	39,000	40,000	-
CFD #5	2,135,700	2,200,400	2,424,000
PARK TAX SPECIAL ASSESSMENT	6,300	6,300	6,400
CASP CERTIFICATION & TRAINING	-	7,300	-
PARK DEVELOPMENT FEES	-	-	472,500
OAK TREE MITIGATION FEES	65,000	65,000	65,000
ADA	20,000	20,000	-
TOTAL FUNDING SOURCES	\$ 6,740,600	\$ 6,589,700	\$ 7,578,100

* Denotes positions that are not full-time equivalents.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
POLICE

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
POLICE			
POLICE CHIEF	1.00	1.00	1.00
POLICE CAPTAIN	2.00	2.00	2.00
POLICE LIEUTENANT	2.00	2.00	3.00
MANAGER OF POLICE RECORDS AND COMMUNICATION	1.00	1.00	1.00
POLICE SERGEANT	9.00	9.00	9.00
POLICE OFFICER (CORPORAL)	5.00	5.00	5.00
POLICE OFFICER	43.00	43.00	43.00
PUBLIC SAFETY DISPATCH SUPERVISOR	2.00	2.00	2.00
COMMUNITY SERVICE OFFICER	4.00	4.00	4.00
CRIME ANALYST	1.00	1.00	1.00
POLICE RECORDS SUPERVISOR	1.00	1.00	1.00
EXECUTIVE ASSISTANT TO THE POLICE CHIEF	1.00	1.00	1.00
EVIDENCE/PROPERTY TECHNICIAN	1.00	1.00	1.00
PUBLIC SAFETY DISPATCHER I/II	10.00	10.00	10.00
POLICE RECORDS CLERK	3.00	3.00	3.00
ANIMAL CONTROL OFFICER	2.00	2.00	2.00
PART-TIME POLICE CLERK *	2.00	2.00	2.00
TOTAL POSITION COUNT	90.00	90.00	91.00
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ -	\$ 248,300	\$ 481,400
COMPENSATION	17,401,500	17,631,200	18,128,800
OPERATING EXPENSE	1,842,500	1,824,000	2,201,500
TOTAL EXPENSE	\$ 19,244,000	\$ 19,703,500	\$ 20,811,700
FUNDING SOURCES			
GENERAL FUND	\$ 18,904,700	\$ 19,150,400	\$ 20,319,800
QP AMPHITHEATER EVENTS	18,000	-	18,500
ASSET FORFEITURE - STATE	-	86,700	212,000
TRAFFIC SAFETY/ PD GRANTS	321,300	466,400	261,400
TOTAL FUNDING SOURCES	\$ 19,244,000	\$ 19,703,500	\$ 20,811,700

* Denotes positions that are not full-time equivalents.

DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
PUBLIC SERVICES

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
PUBLIC SERVICES			
ASSISTANT CITY MANAGER	0.30	0.30	0.00
DIRECTOR OF PUBLIC SERVICES	1.00	1.00	1.00
PUBLIC SERVICES MANAGER	1.00	1.00	1.00
STREETS/TRAFFIC OPERATIONS MANAGER	1.00	1.00	1.00
ASSOCIATE CIVIL ENGINEER	1.00	1.00	1.00
FACILITIES OPERATIONS SUPERINTENDENT	1.00	1.00	1.00
TRAFFIC MAINTENANCE SUPERVISOR	1.00	1.00	1.00
ADMINISTRATIVE ANALYST	0.00	0.00	1.00
PUBLIC SERVICES ADMINISTRATIVE SUPERVISOR	1.00	1.00	0.00
LANDSCAPE SERVICES SUPERVISOR	1.00	1.00	1.00
FLEET SERVICES SUPERVISOR	1.00	1.00	1.00
SENIOR CONSTRUCTION INSPECTOR	1.00	1.00	1.00
SENIOR TRAFFIC CONTROL AND LIGHTING TECHNICIAN	1.00	1.00	1.00
ENVIRONMENTAL SERVICES SPECIALIST	1.00	1.00	1.00
PUBLIC WORKS INSPECTOR I/II	1.00	1.00	1.00
BUILDING MAINTENANCE SUPERVISOR	1.00	1.00	1.00
TRAFFIC CONTROL AND LIGHTING TECHNICIAN	2.00	2.00	2.00
ASSISTANT CIVIL ENGINEER	1.00	1.00	1.00
PUBLIC SERVICES BUSINESS TECHNICIAN	1.00	1.00	1.00
SENIOR BUILDING TRADES WORKER	1.00	1.00	1.00
SENIOR IRRIGATION MAINTENANCE TECHNICIAN	1.00	1.00	1.00
BUILDING TRADES WORKER	2.00	2.00	2.00
ENVIRONMENTAL SERVICES TECHNICIAN	1.00	1.00	1.00
EQUIPMENT MECHANIC I/II	3.00	3.00	3.00
LANDSCAPE SERVICES TRADES WORKER	1.00	1.00	1.00
SENIOR STREET MAINTENANCE WORKER	2.00	2.00	2.00
IRRIGATION MAINTENANCE TECHNICIAN	3.00	3.00	3.00
BUILDING MAINTENANCE WORKER	2.00	2.00	1.00
LANDSCAPE SERVICES WORKER	1.00	1.00	1.00
STREET MAINTENANCE SUPERVISOR	1.00	1.00	1.00
STREET MAINTENANCE WORKER	3.00	3.00	3.00
OFFICE ASSISTANT I/II	1.00	1.00	1.00
TOTAL POSITION COUNT	40.30	40.30	39.00

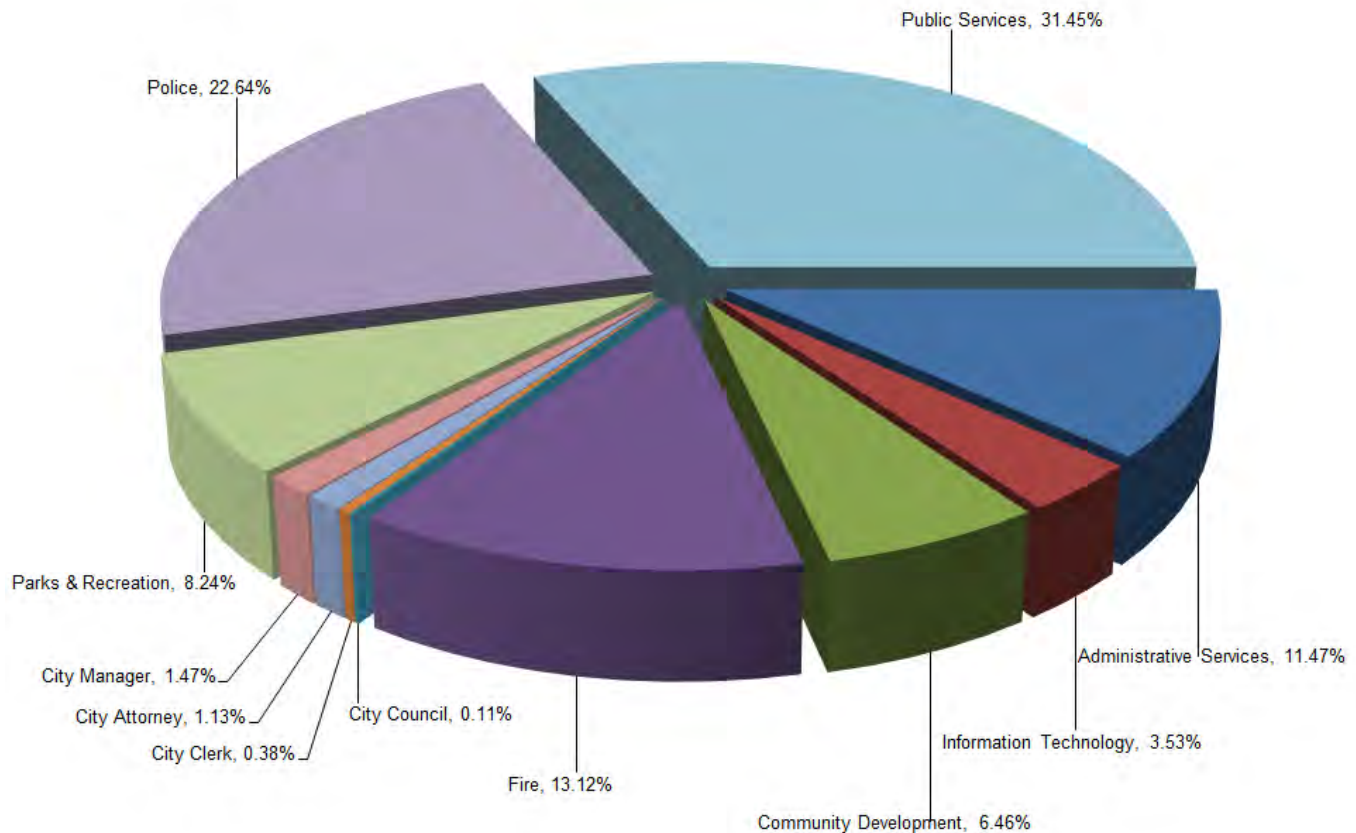
DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
PUBLIC SERVICES

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE	\$ 9,106,700	\$ 4,854,400	\$ 11,408,200
COMPENSATION	6,005,000	5,783,000	5,838,200
OPERATING EXPENSE	10,652,200	10,660,000	11,666,700
TOTAL EXPENSE	\$ 25,763,900	\$ 21,297,400	\$ 28,913,100
FUNDING SOURCES			
GENERAL FUND	\$ 3,483,500	\$ 3,465,400	\$ 3,472,300
GF - STREETS MAINT. RESERVE	138,000	237,500	-
GAS TAXES	1,562,200	1,548,600	1,710,600
SB1- ROAD MAINT & REHAB ALLOC	1,184,500	1,353,200	1,578,800
SALES TAX SB325	4,096,800	3,862,000	3,476,100
SB325 TRANSIT FUNDS	787,200	411,900	787,200
LIGHTING MAINTENANCE DIST NO 1	228,300	224,600	228,300
CFD #5	2,154,800	2,171,000	2,310,500
CFD #6 OPEN SPACE MAINTENANCE	325,900	311,000	330,000
LANDSCAPING & LIGHTING MAINT 2	2,237,300	2,265,400	2,322,000
STREETS SR/GRANTS FUND	3,652,000	1,392,000	6,825,000
CDBG - HUD ENTITLEMENT	171,800	182,600	184,800
TRAFFIC CIRCULATION IMPACT FEE	1,530,000	30,000	1,500,000
CAPITAL CONSTRUCTION FEES	278,500	622,000	310,300
OAK TREE MITIGATION FEES	98,200	79,000	79,000
WHITNEY RANCH TRUNK SEWER PROJ	600,000	172,500	600,000
PUBLIC FACILITIES IMPACT FEES	-	-	60,000
ROCKLIN PFA - CAPITAL	571,600	360,900	-
WHITNEY RANCH INTERCHANGE FEE	-	34,000	-
VEHICLE FLEET MANAGEMENT	2,635,200	2,542,200	3,110,100
BOROSKI LANDFILL MONITORING	28,100	28,100	28,100
ADA	-	3,500	-
TOTAL FUNDING SOURCES	\$ 25,763,900	\$ 21,297,400	\$ 28,913,100

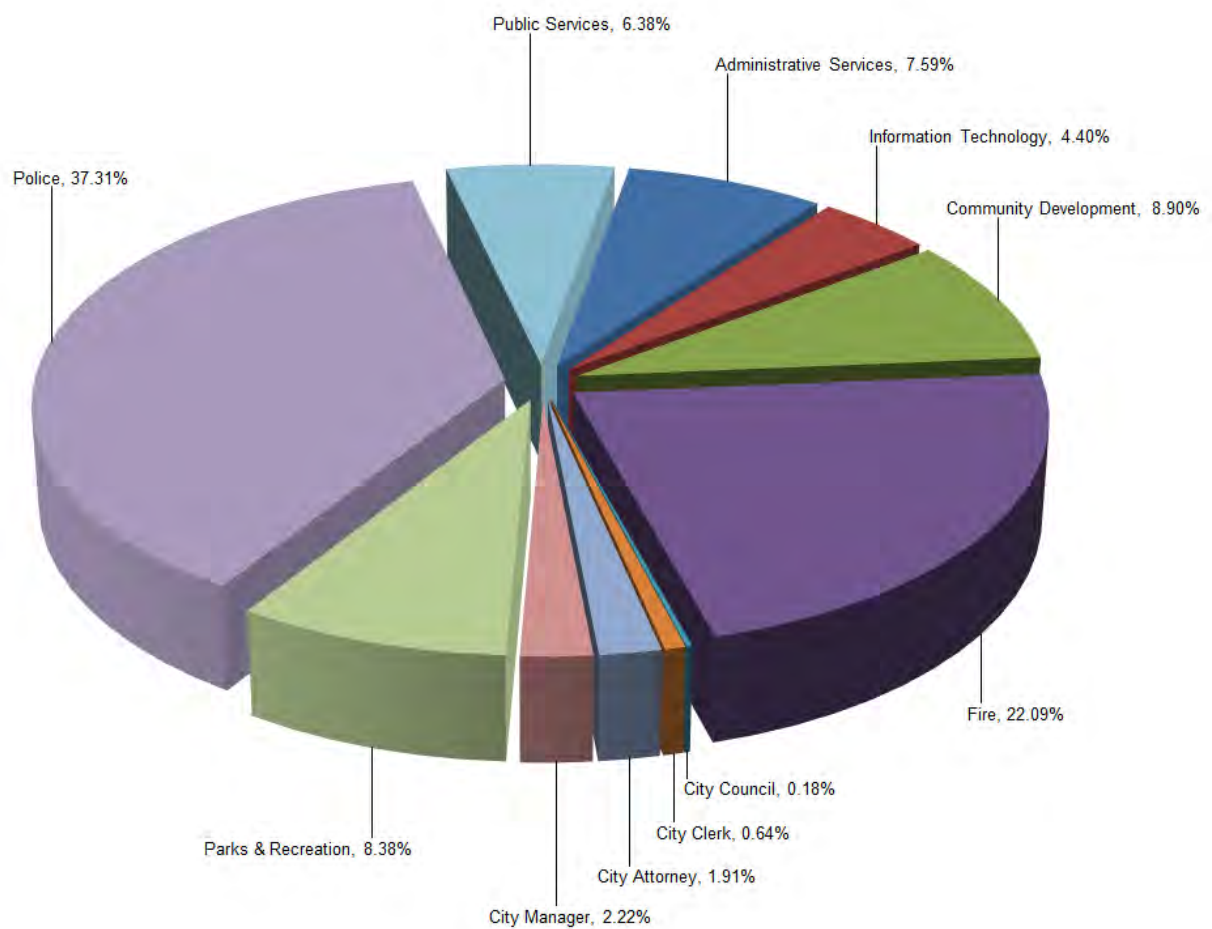
DEPARTMENT EXPENDITURE SUMMARY
BUDGET YEAR 2021-22
TOTALS

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
ALL DEPARTMENTS			
TOTAL POSITION COUNT	256.00*	256.00*	258.60*
EXPENDITURE CATEGORIES			
CAPITAL EXPENSE TOTAL	\$ 9,156,700	\$ 5,152,700	\$ 13,540,900
COMPENSATION TOTAL	48,927,400	52,728,100	49,652,900
OPERATING EXPENSE TOTAL	27,112,500	26,407,000	28,746,300
TOTAL ALL DEPARTMENTS	\$ 85,196,600	\$ 84,287,800	\$ 91,940,100

* Includes 15 positions that are not full-time equivalents.



General Fund Expenditures by Department Budget Year 2021-22



**OPERATIONS EXPENDITURES
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
OPERATIONS EXPENDITURES			
ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ 10,563,100
CITY ATTORNEY	969,000	982,200	1,040,200
CITY CLERK	316,200	329,700	346,700
CITY COUNCIL	47,500	47,800	97,800
CITY MANAGER	954,500	1,159,800	1,350,300
COMMUNITY DEVELOPMENT	6,074,200	5,363,800	5,881,100
FINANCE	10,413,100	13,528,400	-
FIRE	10,729,600	11,436,300	11,121,900
HUMAN RESOURCES	912,600	916,400	-
INFORMATION TECHNOLOGY	2,981,400	2,882,800	3,242,300
PARKS & RECREATION	6,740,600	6,589,700	6,920,600
POLICE	19,244,000	19,455,200	20,330,300
PUBLIC SERVICES	16,657,200	16,443,000	17,504,900
TOTAL OPERATIONS EXPENDITURES:	\$ 76,039,900	\$ 79,135,100	\$ 78,399,200

**OPERATIONS EXPENDITURES BY DEPARTMENT & FUND
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
ADMINISTRATIVE SERVICES			
GENERAL FUND	\$ -	\$ -	\$ 4,131,400
QP AMPHITHEATER EVENTS	-	-	100
TECHNOLOGY FEE	-	-	28,000
RETIREEES HEALTH FUND	-	-	2,213,000
GAS TAXES	-	-	32,100
SALES TAX SB325	-	-	7,100
LIGHTING MAINTENANCE DIST NO 1	-	-	16,700
CFD #5	-	-	100,500
CFD #6 OPEN SPACE MAINTENANCE	-	-	9,100
LANDSCAPING & LIGHTING MAINT 2	-	-	42,700
CASP CERTIFICATION & TRAINING	-	-	500
CDBG - HOUSING REHABILITATION	-	-	800
CDBG - HUD ENTITLEMENT	-	-	2,400
PARK DEVELOPMENT FEES	-	-	218,000
COMMUNITY PARK FEES	-	-	69,600
OAK TREE MITIGATION FEES	-	-	249,600
CAPITAL CONST - DEBT SERVICE	-	-	531,400
VEHICLE FLEET MANAGEMENT	-	-	15,800
RISK MANAGEMENT	-	-	2,894,300
TOTAL ADMINISTRATIVE SERVICES:	\$ -	\$ -	\$ 10,563,100
CITY ATTORNEY			
GENERAL FUND	\$ 969,000	\$ 982,200	\$ 1,040,200
TOTAL CITY ATTORNEY:	\$ 969,000	\$ 982,200	\$ 1,040,200
CITY CLERK			
GENERAL FUND	\$ 316,200	\$ 329,700	\$ 346,700
TOTAL CITY CLERK:	\$ 316,200	\$ 329,700	\$ 346,700
CITY COUNCIL			
GENERAL FUND	\$ 47,500	\$ 47,800	\$ 97,800
TOTAL CITY COUNCIL:	\$ 47,500	\$ 47,800	\$ 97,800
CITY MANAGER			
GENERAL FUND	\$ 884,000	\$ 1,037,600	\$ 1,208,800
GF - ECONOMIC DEV. RESERVE	\$ 70,500	\$ 47,200	\$ 66,500
SALES TAX SB325	-	75,000	75,000
TOTAL CITY MANAGER:	\$ 954,500	\$ 1,159,800	\$ 1,350,300

**OPERATIONS EXPENDITURES BY DEPARTMENT & FUND
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
COMMUNITY DEVELOPMENT			
GENERAL FUND	\$ 4,671,000	\$ 4,707,600	\$ 4,794,500
TECHNOLOGY FEE	-	60,000	60,000
CASP CERTIFICATION & TRAINING	3,200	-	-
CDBG - HUD ENTITLEMENT	51,500	51,500	42,600
CDBG - COVID-19 CARES ACT	164,200	-	463,300
LOW MOD INCOME HOUSING ASSET	763,000	60,000	93,000
TRAFFIC CIRCULATION IMPACT FEE	421,300	484,700	427,700
TOTAL COMMUNITY DEVELOPMENT:	\$ 6,074,200	\$ 5,363,800	\$ 5,881,100
FINANCE			
GENERAL FUND	\$ 3,184,900	\$ 5,436,900	\$ -
QP AMPHITHEATER EVENTS	200	-	-
TECHNOLOGY FEE	39,200	16,500	-
RETIREEES HEALTH FUND	3,120,000	4,073,800	-
GAS TAXES	30,000	28,100	-
SALES TAX SB325	7,100	5,900	-
LIGHTING MAINTENANCE DIST NO 1	20,300	20,300	-
CFD #5	96,400	98,400	-
CFD #6 OPEN SPACE MAINTENANCE	8,700	8,600	-
LANDSCAPING & LIGHTING MAINT 2	27,800	41,200	-
CASP CERTIFICATION & TRAINING	500	500	-
CDBG - HOUSING REHABILITATION	800	800	-
CDBG - HUD ENTITLEMENT	3,300	2,400	-
PARK DEVELOPMENT FEES	218,000	218,000	-
COMMUNITY PARK FEES	69,600	70,300	-
CAPITAL CONSTRUCTION FEES	3,100	-	-
OAK TREE MITIGATION FEES	250,700	249,700	-
CAPITAL CONST - DEBT SERVICE	531,600	534,300	-
VEHICLE FLEET MANAGEMENT	15,700	14,600	-
RISK MANAGEMENT	2,785,200	2,708,100	-
TOTAL FINANCE:	\$ 10,413,100	\$ 13,528,400	\$ -
FIRE			
GENERAL FUND	\$ 10,710,500	\$ 11,417,000	\$ 11,086,800
CFD #1	\$ 19,100	\$ 19,300	\$ 20,100
CAPITAL CONSTRUCTION FEES	-	-	15,000
TOTAL FIRE:	\$ 10,729,600	\$ 11,436,300	\$ 11,121,900
HUMAN RESOURCES			
GENERAL FUND	\$ 912,600	\$ 916,400	\$ -
TOTAL HUMAN RESOURCES:	\$ 912,600	\$ 916,400	\$ -

**OPERATIONS EXPENDITURES BY DEPARTMENT & FUND
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
INFORMATION TECHNOLOGY			
GENERAL FUND	\$ 2,334,000	\$ 2,311,900	\$ 2,393,800
TECHNOLOGY FEE	647,400	570,900	848,500
TOTAL INFORMATION TECHNOLOGY:	\$ 2,981,400	\$ 2,882,800	\$ 3,242,300
PARKS & RECREATION			
GENERAL FUND	\$ 4,427,100	\$ 4,224,000	\$ 4,465,200
QP AMPHITHEATER EVENTS	11,500	4,700	9,600
TECHNOLOGY FEE	36,000	22,000	36,000
REC FACILITIES CONTRIBUTION	39,000	40,000	-
CFD #5	2,135,700	2,200,400	2,338,400
PARK TAX SPECIAL ASSESSMENT	6,300	6,300	6,400
CASP CERTIFICATION & TRAINING	-	7,300	-
PARK DEVELOPMENT FEES	-	-	-
OAK TREE MITIGATION FEES	65,000	65,000	65,000
ADA	20,000	20,000	-
TOTAL PARKS & RECREATION:	\$ 6,740,600	\$ 6,589,700	\$ 6,920,600
POLICE			
GENERAL FUND	\$ 18,904,700	\$ 18,951,500	\$ 19,838,400
QP AMPHITHEATER EVENTS	18,000	-	18,500
ASSET FORFEITURE - STATE	-	43,800	212,000
TRAFFIC SAFETY/ PD GRANTS	321,300	459,900	261,400
TOTAL POLICE:	\$ 19,244,000	\$ 19,455,200	\$ 20,330,300

**OPERATIONS EXPENDITURES BY DEPARTMENT & FUND
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
PUBLIC SERVICES			
GENERAL FUND	\$ 3,338,500	\$ 3,392,000	\$ 3,417,100
GF - STREETS MAINT. RESERVE	138,000	237,500	-
GAS TAXES	1,507,000	1,493,400	1,710,600
SB1- ROAD MAINT & REHAB ALLOC	345,000	403,800	888,800
SALES TAX SB325	2,718,800	2,746,500	2,316,000
SB325 TRANSIT FUNDS	787,200	411,900	787,200
LIGHTING MAINTENANCE DIST NO 1	225,400	221,700	228,300
CFD #5	2,139,600	2,155,800	2,258,400
CFD #6 OPEN SPACE MAINTENANCE	324,400	309,500	327,000
LANDSCAPING & LIGHTING MAINT 2	2,141,800	2,169,900	2,197,200
STREETS SR/GRANTS FUND	87,000	92,000	30,000
CDBG - HUD ENTITLEMENT	171,800	182,600	184,800
CAPITAL CONSTRUCTION FEES	-	-	174,000
OAK TREE MITIGATION FEES	98,200	79,000	79,000
PUBLIC FACILITIES IMPACT FEES	-	-	60,000
WHITNEY RANCH INTERCHANGE FEE	-	34,000	-
VEHICLE FLEET MANAGEMENT	2,606,400	2,481,800	2,818,400
BOROSKI LANDFILL MONITORING	28,100	28,100	28,100
ADA	-	3,500	-
TOTAL PUBLIC SERVICES:	\$ 16,657,200	\$ 16,443,000	\$ 17,504,900
 TOTAL OPERATIONS EXPENDITURES:	 \$ 76,039,900	 \$ 79,135,100	 \$ 78,399,200

**CAPITAL EXPENDITURES
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
CAPITAL EXPENDITURES			
ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ -
CITY ATTORNEY	-	-	-
CITY CLERK	-	-	-
CITY COUNCIL	-	-	-
CITY MANAGER	-	-	-
COMMUNITY DEVELOPMENT	-	-	54,200
FINANCE	-	-	-
FIRE	50,000	50,000	939,600
HUMAN RESOURCES	-	-	-
INFORMATION TECHNOLOGY	-	-	-
PARKS & RECREATION	-	-	657,500
POLICE	-	248,300	481,400
PUBLIC SERVICES	9,106,700	4,854,400	11,408,200
TOTAL CAPITAL EXPENDITURES:	\$ 9,156,700	\$ 5,152,700	\$ 13,540,900

**CAPITAL EXPENDITURES BY DEPARTMENT & FUND
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
ADMINISTRATIVE SERVICES			
TOTAL ADMINISTRATIVE SERVICES:	\$ -	\$ -	\$ -
CITY ATTORNEY			
TOTAL CITY ATTORNEY:	\$ -	\$ -	\$ -
CITY CLERK			
TOTAL CITY CLERK:	\$ -	\$ -	\$ -
CITY COUNCIL			
TOTAL CITY COUNCIL:	\$ -	\$ -	\$ -
CITY MANAGER			
TOTAL CITY MANAGER:	\$ -	\$ -	\$ -
COMMUNITY DEVELOPMENT			
GENERAL FUND	\$ -	\$ -	\$ 54,200
TOTAL COMMUNITY DEVELOPMENT:	\$ -	\$ -	\$ 54,200
FINANCE			
TOTAL FINANCE:	\$ -	\$ -	\$ -
FIRE			
GENERAL FUND	\$ -	\$ -	\$ 939,600
CAPITAL CONSTRUCTION FEES	50,000	50,000	-
TOTAL FIRE:	\$ 50,000	\$ 50,000	\$ 939,600
HUMAN RESOURCES			
TOTAL HUMAN RESOURCES:	\$ -	\$ -	\$ -

**CAPITAL EXPENDITURES BY DEPARTMENT & FUND
BUDGET YEAR 2021-22**

	FY 2020-21 Budget	FY 2020-21 Projected Actual	FY 2021-22 Budget
INFORMATION TECHNOLOGY			
TOTAL INFORMATION TECHNOLOGY:	\$ -	\$ -	\$ -
PARKS & RECREATION			
GENERAL FUND	\$ -	\$ -	\$ 99,400
CFD #5	-	-	85,600
PARK DEVELOPMENT FEES	-	-	472,500
TOTAL PARKS & RECREATION:	\$ -	\$ -	\$ 657,500
POLICE			
GENERAL FUND	\$ -	\$ 198,900	\$ 481,400
ASSET FORFEITURE - STATE	-	42,900	-
TRAFFIC SAFETY/ PD GRANTS	-	6,500	-
TOTAL POLICE:	\$ -	\$ 248,300	\$ 481,400
PUBLIC SERVICES			
GENERAL FUND	\$ 145,000	\$ 73,400	\$ 55,200
GAS TAXES	55,200	55,200	-
SB1- ROAD MAINT & REHAB ALLOC	839,500	949,400	690,000
SALES TAX SB325	1,378,000	1,115,500	1,160,100
LIGHTING MAINTENANCE DIST NO 1	2,900	2,900	-
CFD #5	15,200	15,200	52,100
CFD #6 OPEN SPACE MAINTENANCE	1,500	1,500	3,000
LANDSCAPING & LIGHTING MAINT 2	95,500	95,500	124,800
STREETS SR/GRANTS FUND	3,565,000	1,300,000	6,795,000
TRAFFIC CIRCULATION IMPACT FEE	1,530,000	30,000	1,500,000
CAPITAL CONSTRUCTION FEES	278,500	622,000	136,300
WHITNEY RANCH TRUNK SEWER PROJ	600,000	172,500	600,000
ROCKLIN PFA - CAPITAL	571,600	360,900	-
VEHICLE FLEET MANAGEMENT	28,800	60,400	291,700
TOTAL PUBLIC SERVICES:	\$ 9,106,700	\$ 4,854,400	\$ 11,408,200
TOTAL CAPITAL EXPENDITURES:	<u>\$ 9,156,700</u>	<u>\$ 5,152,700</u>	<u>\$ 13,540,900</u>

**Total Departmental Expenditures by Fund
Budget Year 2021-22**

	Community Development	Administrative Services	Fire	City Council	City Clerk	City Manager	City Attorney	Parks & Recreation	Police	Public Services	IT	Total By Fund
100 GENERAL FUND	4,848,700	4,131,400	12,026,400	97,800	346,700	1,208,800	1,040,200	4,564,600	20,319,800	3,472,300	2,393,800	54,450,500
111 QP AMPHITHEATER EVENTS		100						9,600	18,500			28,200
115 GF -QP ADVENTURES RESERVE												-
120 GF - STREETS MAINT. RESERVE												-
122 GF - ECONOMIC DEV. RESERVE						66,500						66,500
130 TECHNOLOGY FEE	60,000	28,000						36,000			848,500	972,500
151 RETIREES HEALTH FUND		2,213,000										2,213,000
201 GAS TAXES		32,100								1,710,600		1,742,700
205 SB1- ROAD MAINT & REHAB ALLOC										1,578,800		1,578,800
210 SALES TAX SB325		7,100				75,000				3,476,100		3,558,200
211 SB325 TRANSIT FUNDS										787,200		787,200
212 BICYCLE AND PEDESTRIAN												-
219 LOW CARBON TRANSIT (INACTIVE)												-
221 REC FACILITIES CONTRIBUTION												-
230 LIGHTING MAINTENANCE DIST NO 1		16,700								228,300		245,000
231 COMMUNITY FACILITIES DIST #1			20,100									20,100
232 COMMUNITY FACILITIES DIST #5		100,500						2,424,000		2,310,500		4,835,000
233 CFD #6 OPEN SPACE MAINTENANCE		9,100								330,000		339,100
235 LANDSCAPING & LIGHTING MAINT 2		42,700								2,322,000		2,364,700
236 PARK TAX SPECIAL ASSESSMENT								6,400				6,400
240 STREETS SR/GRANTS FUND										6,825,000		6,825,000
242 ASSET FORFEITURE - STATE									212,000			212,000
243 ASSET FORFEITURE - FEDERAL												-
244 TRAFFIC SAFETY/ PD GRANTS									261,400			261,400
248 CASP CERTIFICATION & TRAINING		500										500
251 CDBG HOUSING REHABILITATION		800										800
253 CDBG 2000 - OAK COURT												-

**Total Departmental Expenditures by Fund
Budget Year 2021-22**

	Community Development	Administrative Services	Fire	City Council	City Clerk	City Manager	City Attorney	Parks & Recreation	Police	Public Services	IT	Total By Fund
254 CDBG - FIRST TIME HOME BUYERS												-
257 CDBG - HUD ENTITLEMENT	42,600	2,400								184,800		229,800
258 CDBG - COVID-19 CARES ACT	463,300											463,300
259 TREASURY- DOF- CARES												-
270 LOW MOD INCOME HOUSING ASSET	93,000											93,000
300 PARK DEVELOPMENT FEES		218,000						472,500				690,500
301 COMMUNITY PARK FEES		69,600										69,600
302 TRAFFIC CIRCULATION IMPACT FEE	427,700									1,500,000		1,927,700
304 CAPITAL CONSTRUCTION FEES			15,000							310,300		325,300
305 OAK TREE MITIGATION FEES		249,600						65,000		79,000		393,600
306 WHITNEY RANCH TRUNK SEWER PROJ										600,000		600,000
307 NW ROCKLIN COMM PARK FEES												-
308 PUBLIC FACILITIES IMPACT FEES										60,000		60,000
311 ROCKLIN PFA - CAPITAL												-
325 WHITNEY RANCH INTERCHANGE FEE												-
400 CAPITAL CONST - DEBT SERVICE		531,400										531,400
500 VEHICLE FLEET MANAGEMENT		15,800								3,110,100		3,125,900
525 RISK MANAGEMENT ISF		2,894,300										2,894,300
727 BOROSKI LANDFILL MONITORING										28,100		28,100
728 WETLANDS MAINT PARCEL 34												-
729 CONS. EASEMENT ENDOW												-
736 SUP LAW ENF SERVE AB3229												-
737 ADA												-
738 PARK REPAIR & MAINTENANCE												-
TOTAL ALL FUNDS	\$5,935,300	\$10,563,100	\$12,061,500	\$97,800	\$346,700	\$1,350,300	\$1,040,200	\$7,578,100	\$20,811,700	\$28,913,100	\$3,242,300	\$91,940,100

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Fund Analysis



Budget Projection 2020-21

Budget 2021-22

Fund Analysis
Budget Projection 2020-21

FUNDS		Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	FUNDS
100	GENERAL FUND Reserved								100
	Building Repair Allocation	478,400	55,000	87,500	-	-	-	445,900	
	Park Infrastructure Reserve	-	-	-	-	977,000	-	977,000	
	Operating Reserve	12,675,000	-	-	-	195,300	-	12,870,300	
	GENERAL FUND Reserved Totals	13,153,400	55,000	87,500	-	1,172,300	-	14,293,200	
	GENERAL FUND Unreserved	12,337,300	51,114,000	53,939,400	202,800	5,395,200	2,241,200	12,868,700	
	TOTAL GENERAL FUND	25,490,700	51,169,000	54,026,900	202,800	6,567,500	2,241,200	27,161,900	
111	GF -QP AMPHITHEATER EVENTS FUND	7,600	-	4,700	-	-	-	2,900	111
115	GF -QP ADVENTURES SHORTFALL	-	60,000	-	-	-	-	60,000	115
120	GF - STREET MAINT. RESERVE	237,500	-	237,500	-	-	-	-	120
122	GF -ECONOMIC DEV RESERVE	358,500	-	47,200	-	170,000	-	481,300	122
130	TECHNOLOGY FEE	1,419,500	-	669,400	-	428,000	-	1,178,100	130
151	RETIREEES HEALTH FUND	387,500	3,120,000	4,073,800	2,100	765,000	-	200,800	151
201	GAS TAX ALL SECTIONS	767,400	1,526,600	1,576,700	4,300	-	226,000	495,600	201
205	SB1 ROAD MAINT & REHAB ALLOC	584,900	1,205,900	1,353,200	3,200	-	38,900	401,900	205
210	SALES TAX - SB325	3,025,000	3,200,900	3,942,900	13,400	-	521,600	1,774,800	210
211	SB325 TRANSIT FUNDS	(40,000)	451,900	411,900	-	-	-	-	211
212	BICYCLE AND PEDESTRIAN FACILIT	(205,600)	205,600	-	-	-	-	-	212
219	LOW CARBON TRANSIT PROGRAM	-	-	-	-	-	-	-	219
221	REC FACILITIES CONTRIBUTION	39,900	-	40,000	100	-	-	-	221
230	LIGHTING MAINTENANCE DIST NO 1	-	246,700	244,900	-	-	1,800	-	230
231	ROCKLIN CFD #1	-	1,908,700	19,300	-	-	1,889,400	-	231
232	CFD #5	2,277,600	5,622,600	4,469,800	15,600	2,700	635,600	2,813,100	232
233	CFD #6 OPEN SPACE MAINTENANCE	230,700	325,500	319,600	1,300	-	43,500	194,400	233
235	LANDSCAPING & LIGHTING MAINT 2	1,709,100	2,425,200	2,306,600	9,600	-	317,800	1,519,500	235
236	PARK TAX SPECIAL ASSESSMENT	-	628,600	6,300	-	-	622,300	-	236
240	STREETS SR/GRANTS FUND	(14,000)	1,406,000	1,392,000	-	-	-	-	240
242	ASSET FORFEITURE - STATE	287,900	200,000	86,700	2,600	-	-	403,800	242
243	ASSET FORFEITURE - FEDERAL	5,700	4,000	-	-	-	-	9,700	243
244	TRAFFIC SAFETY TRUST	(103,800)	570,200	466,400	-	-	-	-	244
248	CASP CERTIFICATION & TRAINING	44,100	15,000	7,800	-	-	-	51,300	248
251	CDBG HOUSING REHABILITATION	156,600	-	800	200	-	-	156,000	251
	CDBG HOUSING REHABILITATION loans	188,000	-	-	-	-	-	188,000	

Fund Analysis
Budget Projection 2020-21

		Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	FUNDS
FUNDS									
253	CDBG 2000 - OAK COURT	184,400	-	-	-	-	-	184,400	253
	CDBG 2000 - OAK COURT loans	145,000	-	-	-	-	-	145,000	
254	CDBG - FIRST TIME HOME BUYERS	103,200	-	-	-	-	-	103,200	254
	CDBG - FIRST TIME HOME BUYERS loans	21,000	-	-	-	-	-	21,000	
257	CDBG - HUD ENTITLEMENT	-	289,800	236,500	-	-	53,300	-	257
258	CDBG - COVID 19 CARES ACT	-	-	-	-	-	-	-	258
259	TREASURY- DOF- CARES (New)	-	759,300	-	-	-	759,300	-	259
270	LOW MOD INCOME HOUSING ASSET	3,199,900	-	60,000	124,900	-	150,000	3,114,800	270
	LOW MOD INCOME loans	8,697,100	-	-	-	-	-	8,697,100	
300	PARK DEVELOPMENT FEES	205,300	122,400	218,000	3,500	-	-	113,200	300
	RESERVE FOR SWRA DEBT SVC	435,900	-	-	-	-	-	435,900	
301	COMMUNITY PARK FEES	(407,900)	104,500	70,300	-	-	5,900	(379,600)	301
302	TRAFFIC CIRC IMPACT FEE	7,257,274	2,341,700	514,700	105,100	858,300	174,200	9,873,474	302
	TRAFFIC CIRC IMPACT FEE loans	3,340,826	-	-	-	-	635,500	2,705,326	
304	CAPITAL CONST TAX	1,688,500	1,922,300	672,000	16,400	-	531,500	2,423,700	304
	RESERVE FOR LRBS DEBT SVC	1,056,800	-	-	-	-	-	1,056,800	
305	OAK TREE MITIGATION FEES	270,000	101,200	144,100	5,000	-	21,700	210,400	305
	RESERVE FOR SWRA DEBT SVC	748,800	-	249,600	-	-	-	499,200	
306	WHITNEY RANCH TRUNK SEWER FEE	467,700	87,600	172,500	2,500	-	11,800	373,500	306
307	NORTH WEST ROCKLIN COMM PARK FEE	861,200	35,900	-	5,200	-	-	902,300	307
308	PUBLIC FACILITIES IMPACT FEE	390,100	250,000	-	3,000	-	14,100	629,000	308
311	CAPITAL CONSTR- BOND	360,900	-	360,900	200	-	200	-	311
325	WHITNEY RANCH INTERCHANGE FEE	1,281,100	204,400	34,000	7,400	-	222,800	1,236,100	325
400	CAPITAL CONST - DEBT SERVICE	2,500	-	534,300	100	531,700	-	-	400
500	VEHICLE FLEET MANAGEMENT	2,563,922	2,637,600	1,668,900	15,200	-	44,000	3,503,822	500
	VEHICLE FLEET net capitalized assets	6,154,378	-	887,900	-	-	-	5,266,478	
525	RISK MGMT - Internal Service Fund	271,076	2,747,900	2,708,100	19,500	-	-	330,376	525
	RISK MGMT - Reserves-Self Ins Losses; Disaster Cont; NCCSIF Inv.	4,545,224	-	-	-	-	-	4,545,224	
727	BOROSKI LANDFILL MONITORING TRUST	-	-	28,100	-	28,100	-	-	727
728	WETLANDS MAINT TRUST PARCEL 34	67,600	-	-	1,700	-	2,600	66,700	728
729	CONS. EASEMENT ENDOW	453,500	-	-	2,700	-	2,700	453,500	729
736	SUP LAW ENF SERVE AB3229	-	183,600	-	-	-	183,600	-	736
737	ADA	23,500	-	23,500	-	-	-	-	737
738	PARKS REPAIR & MAINTENANCE	-	-	-	-	-	-	-	738
TOTAL All Funds:		81,243,600	86,080,600	84,287,800	567,600	9,351,300	9,351,300	83,604,000	

Fund Analysis
Budget 2021-22

FUNDS		Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	FUNDS
100	GENERAL FUND Reserved								100
	Building Repair Allocation	445,900	154,000	230,000	-	-	-	369,900	
	Park Infrastructure Reserve	977,000	-	-	-	-	-	977,000	
	Operating Reserve	12,870,300	-	-	-	334,900	-	13,205,200	
	GENERAL FUND Reserved Totals	14,293,200	154,000	230,000	-	334,900	-	14,552,100	
	GENERAL FUND Unreserved	12,868,700	49,627,600	54,220,500	120,300	4,829,700	331,900	12,893,900	
	TOTAL GENERAL FUND	27,161,900	49,781,600	54,450,500	120,300	5,164,600	331,900	27,446,000	
111	GF -QP AMPHITHEATER EVENTS FUND	2,900	23,500	28,200	-	-	-	(1,800)	111
115	GF -QP ADVENTURES SHORTFALL	60,000	-	-	-	-	-	60,000	115
120	GF - STREET MAINT. RESERVE	-	-	-	-	-	-	-	120
122	GF -ECONOMIC DEV RESERVE	481,300	-	66,500	-	-	-	414,800	122
130	TECHNOLOGY FEE	1,178,100	-	972,500	-	506,500	-	712,100	130
151	RETIREEES HEALTH FUND	200,800	2,213,000	2,213,000	700	-	-	201,500	151
201	GAS TAX ALL SECTIONS	495,600	1,709,900	1,742,700	1,700	-	266,200	198,300	201
205	SB1 ROAD MAINT & REHAB ALLOC	401,900	1,351,400	1,578,800	1,100	-	26,400	149,200	205
210	SALES TAX - SB325	1,774,800	3,571,800	3,558,200	5,000	-	508,400	1,285,000	210
211	SB325 TRANSIT FUNDS	-	787,200	787,200	-	-	-	-	211
212	BICYCLE AND PEDESTRIAN FACILIT	-	-	-	-	-	-	-	212
219	LOW CARBON TRANSIT PROGRAM	-	-	-	-	-	-	-	219
221	REC FACILITIES CONTRIBUTION	-	-	-	-	-	-	-	221
230	LIGHTING MAINTENANCE DIST NO 1	-	247,300	245,000	-	-	2,300	-	230
231	ROCKLIN CFD #1	-	2,070,000	20,100	-	-	2,049,900	-	231
232	CFD #5	2,813,100	5,611,300	4,835,000	9,700	1,500	720,600	2,880,000	232
233	CFD #6 OPEN SPACE MAINTENANCE	194,400	338,300	339,100	600	-	48,800	145,400	233
235	LANDSCAPING & LIGHTING MAINT 2	1,519,500	2,488,500	2,364,700	4,600	-	337,400	1,310,500	235
236	PARK TAX SPECIAL ASSESSMENT	-	643,600	6,400	-	-	637,200	-	236
240	STREETS SR/GRANTS FUND	-	6,825,000	6,825,000	-	-	-	-	240
242	ASSET FORFEITURE - STATE	403,800	100,000	212,000	1,500	-	-	293,300	242
243	ASSET FORFEITURE - FEDERAL	9,700	-	-	-	-	-	9,700	243
244	TRAFFIC SAFETY TRUST	-	261,400	261,400	-	-	-	-	244
248	CASP CERTIFICATION & TRAINING	51,300	15,000	500	-	-	-	65,800	248
251	CDBG HOUSING REHABILITATION	156,000	-	800	200	-	-	155,400	251
	CDBG HOUSING REHABILITATION loans	188,000	-	-	-	-	-	188,000	

		Fund Analysis Budget 2021-22							
		Beginning Balance	Revenue	Expenditures	Interest	Transfers In	Transfers Out	Ending Balance	FUNDS
FUNDS									
253	CDBG 2000 - OAK COURT	184,400	-	-	-	-	-	184,400	253
	CDBG 2000 - OAK COURT loans	145,000	-	-	-	-	-	145,000	
254	CDBG - FIRST TIME HOME BUYERS	103,200	-	-	-	-	-	103,200	254
	CDBG - FIRST TIME HOME BUYERS loans	21,000	-	-	-	-	-	21,000	
257	CDBG - HUD ENTITLEMENT	-	283,100	229,800	-	-	53,300	-	257
258	CDBG - COVID 19 CARES ACT	-	463,300	463,300	-	-	-	-	258
259	TREASURY- DOF- CARES (New)	-	-	-	-	-	-	-	259
270	LOW MOD INCOME HOUSING ASSET	3,114,800	-	93,000	9,900	-	150,000	2,881,700	270
	LOW MOD INCOME loans	8,697,100	-	-	-	-	-	8,697,100	
300	PARK DEVELOPMENT FEES	113,200	935,700	690,500	2,200	-	-	360,600	300
	RESERVE FOR SWRA DEBT SVC	435,900	-	-	-	-	-	435,900	
301	COMMUNITY PARK FEES	(379,600)	223,300	69,600	-	-	12,600	(238,500)	301
302	TRAFFIC CIRC IMPACT FEE	9,873,500	3,286,200	1,927,700	72,100	502,500	231,300	11,575,300	302
	TRAFFIC CIRC IMPACT FEE loans	2,705,300	-	-	-	-	502,500	2,202,800	
304	CAPITAL CONST TAX	2,423,700	2,190,400	325,300	11,500	-	531,400	3,768,900	304
	RESERVE FOR LRBS DEBT SVC	1,056,800	-	-	-	-	-	1,056,800	
305	OAK TREE MITIGATION FEES	210,400	187,900	144,000	1,800	-	10,600	245,500	305
	RESERVE FOR SWRA DEBT SVC	499,200	-	249,600	-	-	-	249,600	
306	WHITNEY RANCH TRUNK SEWER FEE	373,500	87,100	600,000	300	-	41,100	(180,200)	306
307	NORTH WEST ROCKLIN COMM PARK FEE	902,300	398,500	-	3,600	-	-	1,304,400	307
308	PUBLIC FACILITIES IMPACT FEE	629,000	386,600	60,000	2,600	-	21,900	936,300	308
311	CAPITAL CONSTR- BOND	-	-	-	-	-	-	-	311
325	WHITNEY RANCH INTERCHANGE FEE	1,236,100	202,200	-	4,400	-	-	1,442,700	325
400	CAPITAL CONST - DEBT SERVICE	-	-	531,400	-	531,400	-	-	400
500	VEHICLE FLEET MANAGEMENT	3,503,800	2,905,000	2,238,000	17,600	-	59,300	4,129,100	500
	VEHICLE FLEET net capitalized assets	5,266,500	-	887,900	-	-	-	4,378,600	
525	RISK MGMT - Internal Service Fund	330,400	2,896,200	2,894,300	11,000	-	-	343,300	525
	RISK MGMT - Reserves-Self Ins Losses; Disaster Cont; NCCSIF Inv.	4,545,200	-	-	-	-	-	4,545,200	
727	BOROSKI LANDFILL MONITORING TRUST	-	-	28,100	-	28,100	-	-	727
728	WETLANDS MAINT TRUST PARCEL 34	66,700	-	-	1,600	-	2,700	65,600	728
729	CONS. EASEMENT ENDOW	453,500	-	-	1,500	-	1,500	453,500	729
736	SUP LAW ENF SERVE AB3229	-	187,300	-	-	-	187,300	-	736
737	ADA	-	-	-	-	-	-	-	737
738	PARKS REPAIR & MAINTENANCE	-	-	-	-	-	-	-	738
TOTAL All Funds:		83,604,000	92,671,600	91,940,100	285,500	6,734,600	6,734,600	84,621,000	

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Special Reports



Summary of Transfers

Fleet Equipment

Park Construction Projects

Street Construction/Repair Projects

Other Capital Projects & Equipment

Budget 2021-22 Summary of Transfers

"Transfer To" Funds

Fund	"Transfer To" Funds						Totals	Purpose
	100	130	232	302	400	727		
100						28,100	28,100	Boroski Landfill
100		303,800					303,800	Technology Fee
201	35,900						35,900	Facilities Maint. Allocation
201	230,300						230,300	Indirect Cost Allocation
205	26,400						26,400	Engineering Services Fee
210	7,000						7,000	Facilities Maint. Allocation
210	446,000						446,000	Indirect Cost Allocation
210	55,400						55,400	Engineering Services Fee
230	2,300						2,300	Facilities Maint. Allocation
231	2,049,900						2,049,900	Fire Assessment to Gen Fund
232	79,100						79,100	Facilities Maint. Allocation
232	641,500						641,500	Indirect Cost Allocation
233	44,900						44,900	Indirect Cost Allocation
233	3,900						3,900	Facilities Maint. Allocation
235	313,900						313,900	Indirect Cost Allocation
235	20,200						20,200	Facilities Maint. Allocation
235	3,300						3,300	Engineering Services Fee
236	637,200						637,200	Park Assessment to Gen Fund
257	53,300						53,300	CDBG HUD
270	150,000						150,000	Admin Service Fee
301		12,600					12,600	Technology Fee
302				502,500			502,500	W. Jessup Loan Payment
302	73,700						73,700	Engineering Services Fee
302		157,600					157,600	Technology Fee
304					531,400		531,400	Debt Service
305		10,600					10,600	Technology Fee
306	41,100						41,100	Engineering Services Fee
308		21,900					21,900	Technology Fee
500	59,300						59,300	Facilities Maint. Allocation
728	2,700						2,700	Wetlands Maintenance
729			1,500				1,500	Cons. Easement Endowment
736	187,300						187,300	SLES Transfer
Totals	5,164,600	506,500	1,500	502,500	531,400	28,100	6,734,600	

Budget 2021-22

Fleet Equipment

NEW VEHICLES & EQUIPMENT	FUNDING SOURCE	TOTAL COST
FIRE		
Utility Vehicle (2)	100 - General Fund	\$ 171,000
PARKS AND RECREATION		
John Deere 1200A Bunker & Field Rake	100 - General Fund	8,150
	232 - Community Facilities District #5	8,150
		16,300
Mini Dump Truck	100 - General Fund	23,750
	232 - Community Facilities District #5	23,750
		47,500
Mini Excavator	100 - General Fund	37,500
	232 - Community Facilities District #5	37,500
		75,000
PUBLIC SERVICES		
Spider Slope Mower 2SGS	100 - General Fund	12,000
	210 - SB325 Sales Tax	12,000
	232 - Community Facilities District #5	9,000
	233 - CFD #6 Open Space Maintenance	3,000
	235 - Landscaping & Lighting Main. 2	12,000
		48,000
Tow Behind Truck Loader/Leaf Collector	210 - SB325 Sales Tax	16,200
TOTAL NEW VEHICLES & EQUIPMENT		\$ 374,000

Budget 2021-22

Fleet Equipment

REPLACEMENT VEHICLES & EQUIPMENT	FUNDING SOURCE	TOTAL COST
COMMUNITY DEVELOPMENT		
Code Enforcement Vehicle	100 - General Fund	\$ 30,987
	500 - Vehicle Fleet Management	7,013
		38,000
Inspector Vehicle	100 - General Fund	23,173
	500 - Vehicle Fleet Management	8,327
		31,500
FIRE		
Type III Wildland Unit	100 - General Fund	454,190
	500 - Vehicle Fleet Management	66,810
		521,000
Type VI Brush Unit	100 - General Fund	314,415
	500 - Vehicle Fleet Management	59,585
		374,000
PARKS AND RECREATION		
5 Passenger SUV	100 - General Fund	18,422
	232 - Community Facilities District #5	4,606
	500 - Vehicle Fleet Management	8,472
		31,500
Parks Supervisor Truck	100 - General Fund	11,575
	232 - Community Facilities District #5	11,575
	500 - Vehicle Fleet Management	8,350
		31,500
POLICE		
Marked Patrol Unit (6)	100 - General Fund	434,254
	500 - Vehicle Fleet Management	63,746
		498,000
Police Support Vehicle	100 - General Fund	23,009
	500 - Vehicle Fleet Management	8,491
		31,500
Volunteer Vehicle	100 - General Fund	24,222
	500 - Vehicle Fleet Management	13,278
		37,500
PUBLIC SERVICES		
Front Loader	100 - General Fund	35,459
	210 - SB325 Sales Tax	35,459
	232 - Community Facilities District #5	35,459
	235 - Landscaping & Lighting Main. 2	35,459
	500 - Vehicle Fleet Management	35,164
		177,000
Public Services Manager Vehicle	100 - General Fund	7,691
	210 - SB325 Sales Tax	7,691
	232 - Community Facilities District #5	7,691
	500 - Vehicle Fleet Management	12,427
		35,500
TOTAL REPLACEMENT VEHICLES & EQUIPMENT		\$ 1,807,000

Budget 2021-22

Park Construction Projects

PROJECT	FUNDING SOURCE	2021-22 BUDGET AMOUNT	TOTAL PROJECT COST
PARK IMPROVEMENTS			
Sunset Whitney Recreation Area East Trails - Phase I	300 - Park Development Fees	\$ 472,500	\$ 472,500
TOTAL:		\$ 472,500	\$ 472,500

Budget 2021-22

Street Construction/Repair Projects

PROJECT	FUNDING SOURCE	2021-22 BUDGET AMOUNT	TOTAL PROJECT COST
ADA Transition Plan	210 - SB325 Sales Tax	\$ 200,000	\$ 200,000
	257 - CDBG HUD Entitlement	182,100	182,100
			382,100
Aguilar Road Improvements	210 - SB325 Sales Tax	150,000	2,275,000
	212 - Bike / Ped	-	100,000
			2,375,000
Annual Road Resurfacing	201 - Gas Taxes	105,000	105,000
	205 - SB1 RMRA	170,000	170,000
	210 - SB325 Sales Tax	530,000	530,000
			805,000
I-80 / Rocklin Road Interchange Improvements	205 - SB1 RMRA	-	18,750,000
	240 - Streets Grants (SPRATA)	2,500,000	10,000,000
	302 - Traffic Circulation Impact Fee	-	8,750,000
			37,500,000
Lonetree and Stanford Median Improvements	210 - SB325 Sales Tax	172,500	401,900
	704 - CFD #3	-	190,000
			591,900
Midas Avenue Drainage Repair	210 - SB325 Sales Tax	165,000	165,000
Mission Hills Reconstruction	205 - SB1 RMRA	690,000	3,018,200
Monument Springs Bridge	302 - Traffic Circulation Impact Fee	1,500,000	1,500,000
Northwest Rocklin Annexation Sewer	306 - Whitney Ranch Trunk Sewer Proj	600,000	795,500
Pacific Street Roundabout	210 - SB325 Sales Tax	-	4,100
	240 - Streets Grants (CMAQ)	3,950,000	5,559,900
			5,564,000
Sceptre Drive and Camelot Drive Repair	210 - SB325 Sales Tax	130,000	514,500
Sierra College Blvd Reconstruction (Clover Valley to City Limit)	205 - SB1 RMRA	718,800	887,500
	210 - SB325 Sales Tax	-	170,000
			1,057,500
Sierra College Blvd Widening (Schriber to Dominguez)	240 - Streets Grants (Developer)	345,000	345,000
	302 - Traffic Circulation Impact Fee	-	30,000
			375,000
Stormwater Pipe Replacement	210 - SB325 Sales Tax	232,500	3,395,000
	Unfunded (TBD in future years)	-	11,988,800
			15,383,800
Traffic Signal ITS	210 - SB325 Sales Tax	150,000	466,150
	235 - Landscaping & Lighting Main. 2	150,000	680,950
	302 - Traffic Circulation Impact Fee	-	48,000
	Unfunded (TBD in future years)	-	2,584,500
			3,779,600
Winding Lane Curve / Lost Ave Intersection	210 - SB325 Sales Tax	292,100	292,100
	TOTAL: \$	12,933,000	\$ 73,909,200

Budget 2021-22

Other Capital Projects & Equipment

PROJECTS	FUNDING SOURCE	2021-22 BUDGET AMOUNT	TOTAL PROJECT COST
Reserve Apparatus Storage	304 - Capital Construction Fees	\$ 136,300	\$ 136,300
		TOTAL: \$ 136,300	\$ 136,300

