

**ROCKLIN**

**CALIFORNIA**



# **Annual Budget**

**Fiscal Year  
2017-2018**

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# The City of Rocklin Annual Budget Fiscal Year 2017-2018

## Rocklin City Council



Scott Yuill, Mayor  
Ken Broadway, Vice Mayor  
Jill Gayaldo, Councilmember  
Greg Janda, Councilmember  
Joe Patterson, Councilmember

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# **Vision Statement**

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

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# Introduction



## Letter from the City Manager

## Rocklin At A Glance

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## FY 2017-2018 Budget Transmittal Letter

Honorable Mayor and City Council:

It is my pleasure to present the Fiscal Year (FY) 2017-2018 Budget and Capital Investment Plan for the City of Rocklin. The Budget continues the City's practice of careful planning and conservative fiscal oversight. The result of this disciplined approach are high municipal services, continued investment in maintaining and upgrading public facilities and infrastructure and appropriate reserves needed to give our City the resiliency to adapt to changes which are proving to be the norm in our current economic environment. Balancing these multiple obligations guided our deliberations as we put this budget together under continuing revenue limitations.

I am pleased to offer a balanced and sustainable budget for FY 2017/18. The overall budget for the City of Rocklin is \$78,585,800. The size of this budget is indicative of the breadth, depth and diversity of services, projects and activities undertaken by the City of Rocklin for public safety, quality of life, infrastructure maintenance, transportation and development related services. This budget continues the practice of conservative revenue estimates, especially in the General Fund.

Every city endeavors to pass a balanced budget. But a budget that is balanced isn't always one representing a healthy spending plan. At the most basic level a sustainable operating budget is one where normally occurring revenues are equal to your normally occurring expenditures and alternatively one-time sources of revenue are used for one-time expenditures. The City of Rocklin began this changeover several years ago as we transitioned from a growth plan to a sustainability plan made ever more essential by our pending built-out status.

Along with sustaining natural, human and physical agendas, we must also be fiscally sustainable. Otherwise quality of life declines as infrastructure and service levels deteriorate, or higher taxes are required just to maintain the status quo. Therefore the City of Rocklin works hard to find the appropriate balance between quality of life assets and our ability to sustain them fiscally. While truly smart growth must reflect what people

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want, they too must be willing and able to pay for it otherwise it is not fiscally sustainable in the long run. In 2011, facing a \$3 million deficit in that year's budget, the City began to undertake a series of steps, large and small that allowed us to balance our budget without the use of reserves and began our transition to a fiscally sustainable community. In some cases, we made tough choices but ultimately lived within our means while proving to be one of the premier cities in northern California.

2016 was a very good year for the City of Rocklin. Rocklin outpaced all other Placer County jurisdictions in population growth, growing 4.45% and adding 2,745 new citizens. In fact, the California Department of Finance has dubbed Rocklin as the second fastest growth smaller city in the state. In addition Rocklin realized over \$243 million in new construction including 897 new residential units and over 38,000 sf of new commercial construction. 2017 promises to outpace 2016 by as much as 20%. We will end our year on a positive fiscal note with additions to our reserves and by continuing to pay down our pension and other post-employment obligation liabilities. Most cities don't pay what they need to every year in order to keep pension funds fully funded. The City of Rocklin has instituted a practice of not only meeting our current year obligation but making additional payments to reduce forthcoming pension cost and keep benefits sustainable in the future.

Additionally while many cities defer infrastructure maintenance as a means of balancing a budget, such actions come at a cost. With this budget the City of Rocklin continues its proactive practice of effective infrastructure maintenance and new capital project construction. However, it should be noted that additional funding is needed and we hope for the continued community support of Measure "M" as a means of providing revenues for both local and regional transportation needs. Also, as many cities continue to draw on reserves to balance their budget, the City of Rocklin has worked to restore our reserves and currently meets or exceeds reserve policies. Governments that consistently turn to their reserves are not living within their means and are also placing themselves in a precarious position for the next economic downturn.

While our staff is passionate about delivering high-quality services that make Rocklin the great community it is, the cost to provide services continues to escalate. With fiscal soundness one of the City's top goals, the City started working several years ago on ways to ensure we live within our means yet provide for the needs of a growing community.

The City has enjoyed significant increases in revenues over the past several years, primarily from growth of sales and property tax only to be countered by ever increasing expenses including labor, state unfunded mandates, increased intergovernmental costs, materials, and supplies. The City of Rocklin budget has become a paradox. The City has more money flowing into its treasury than ever before but faces the prospect of a

deficit in coming years...the primary culprit being employee pension costs. A downturn in the economy could create more challenges as we strive to live within our means. Certainly revenues will continue to slow as our City reaches buildout but expenses will only escalate. Tough choices are in front of us as we balance controlling costs with the effective provision of services. Yet there is a path forward to ensure fiscal strength.

We must continue to rethink how we do business. We must further our use of technology, capitalize on the shared economy; privatize business components where it makes sense to do so; continue to promote Rocklin as a destination and create experience based retail opportunities; drive "replacement" revenues via a tax swap agenda and maximize shared services both internal and external to the organization. These concepts are further detailed in the Rocklin Strategic Plan, a partner document to the City's Budget.

In closing, many individuals on staff contributed their knowledge and expertise to the development of this budget, capital improvement plan and strategic plan. I wish to express my appreciation to the members of the Senior Management Team and especially to Department of Administrative Services along with a long list of support staff for their many hours of dedication, late nights and in some cases long weekends. Also acknowledged is the dedicated leadership of the City Council, whose efforts ensure that the needs of the community are being addressed today and planned for in the future.

Lastly to the whole of the City of Rocklin employee work force, nothing gets done without you. Please allow me to express my most sincere appreciation for your caring, your work ethic and for going above and beyond in all that you do.

Respectfully,



Ricky A. Horst  
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.....21 inches  
 Earthquake Zone (Not located in Fault Rapture Hazard Zone).....Zone 3  
 Fire Protection (Top 2% in Nation).....ISO Rating 2

## DEMOGRAPHICS

Population.....64,417  
 Median Age (2014).....37.5  
 Median Household Income (2015).....\$80,177  
 Unemployment Rate (4/17).....3.8%  
 Labor Force (4/17).....30,302  
 Employment (4/17).....29,159  
 Crime Rate (2016).....20.8 per 1000 residents

**Sources:**  
 California Department of Finance  
 Rocklin Police Annual Report 2016  
 California State Department of Education  
 U.S. Bureau of Labor Statistics

## EDUCATION

SAT Score.....Math 576  
 SAT Score.....Reading/Writing 582  
 Percentage of Population with 4-year Degrees.....39.7%

## ECONOMICS

Sales Tax.....7.25%  
 Bond Rating  
     Fitch Rating.....AA+  
     Standard & Poors.....AA+  
 Sales Tax per Capita.....\$204  
 Sales Tax Revenue.....\$13,127,000

### Labor Force—Top Ten Major Employers in Rocklin

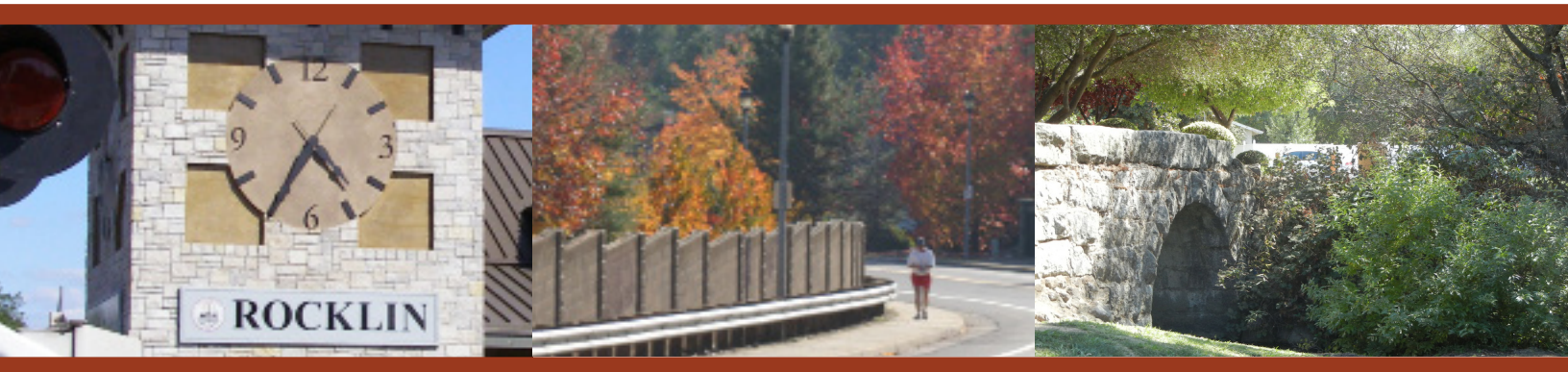
1. Rocklin Unified School District
2. Oracle America, Inc.
3. United Natural Foods, Inc. (UNFI)
4. Esurance Insurance Services, Inc.
5. Sierra College
6. Purple Communications
7. Walmart
8. Ace Hardware Corporation
9. United Parcel Service (UPS)
10. Rocklin Academy Charter Schools

### Top Ten Property Taxpayers in Rocklin

1. Meridian Apartments LP
2. MGP X Properties LLC
3. ARHC CAROCCAO1
4. Walmart Real Estate Business Trust
5. Demmon Rocklin Ranch Partners LP
6. Williams Portfolio 8
7. Sunset Court at Stanford Ranch-344 LLC
8. Evergreen SR 1011 LP
9. KBSIII Rocklin Corporate Center LLC
10. Montessa Management LP

**Sources:**  
 City of Rocklin Economic & Community Development Department  
 City of Rocklin Administrative Services Department  
 California State Department of Employment Development  
 U.S. Census Bureau

# Strategic Planning



## 2027 Financial Projections

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## 2027 FINANCIAL PROJECTIONS

### 10-Year Financial Forecast

The City annually updates the 10-year Financial Forecast as part of a proactive fiscal management approach. Long-term financial planning enables us to identify financial challenges earlier and take preemptive action to address these issues and maintain financial sustainability.

This year's forecast is an evaluation of all of the City's major operating funds and provides a comprehensive picture of the City's future financial position and the sustainability of the City's current expenditure and revenue trends.

### Major Assumptions in the 10-Year Financial Forecast

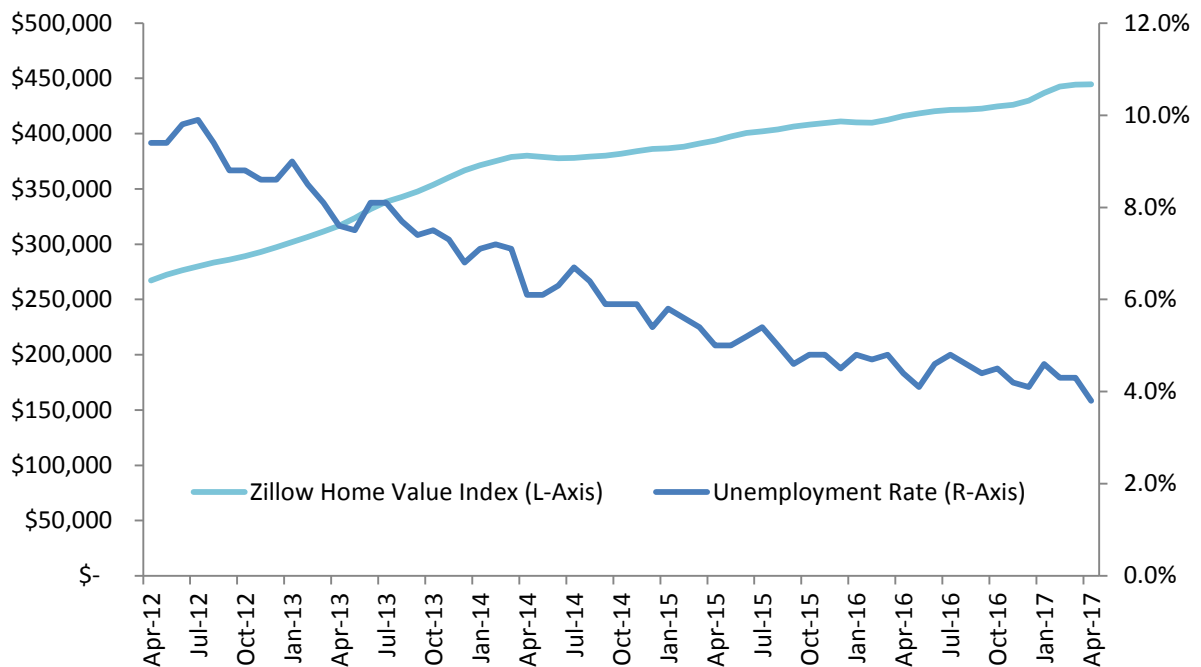
- Operating expenditures (not including payroll) are assumed to grow by the rate of the consumer price index (CPI) 10-year average (1.56%).
- Growth rates for major General Fund revenues (property, sales, and franchise taxes, etc.) were forecast individually based on long-term trends. Charges for services, licenses and permits, and minor revenue sources were generally assumed to grow at the CPI rate.
- Non-General Fund revenues were assumed to grow at the CPI rate with some minor adjustments.
- Payroll expenditure growth was projected by individual line-item based upon:
  - All known MOU commitments
  - Future Step/Merit increases
  - Base payroll growth forecast at 3% (Beyond known MOU increases)
  - Trend based increases for Health, Dental and Vision
  - Incorporated Discount Rate changes provided by CalPERS (Rates kept flat beyond FY 2024-25)
- Capital expenditures, fund transfers, and one-time revenues were excluded from our analysis.
- No significant economic contraction is assumed in the forecast period.

## Economic Conditions

Rocklin’s economic conditions continue to improve and outperform the region and state. As of April 2017, the City’s unemployment rate was 3.8% as compared to 4.4% in the Sacramento Metropolitan Area and 4.8% statewide. The City’s median household income of \$80,177 is 130% and 108%, respectively, of the state and county medians. Similarly, Rocklin’s low poverty rate (8.6%) is below the state (15.3%).

As the City’s unemployment rate has achieved pre-recession lows, housing prices have appreciated (see Figure 1). Such price increases contribute to higher property tax collections, real estate transfer taxes, and other revenues that benefit the City’s General Fund.

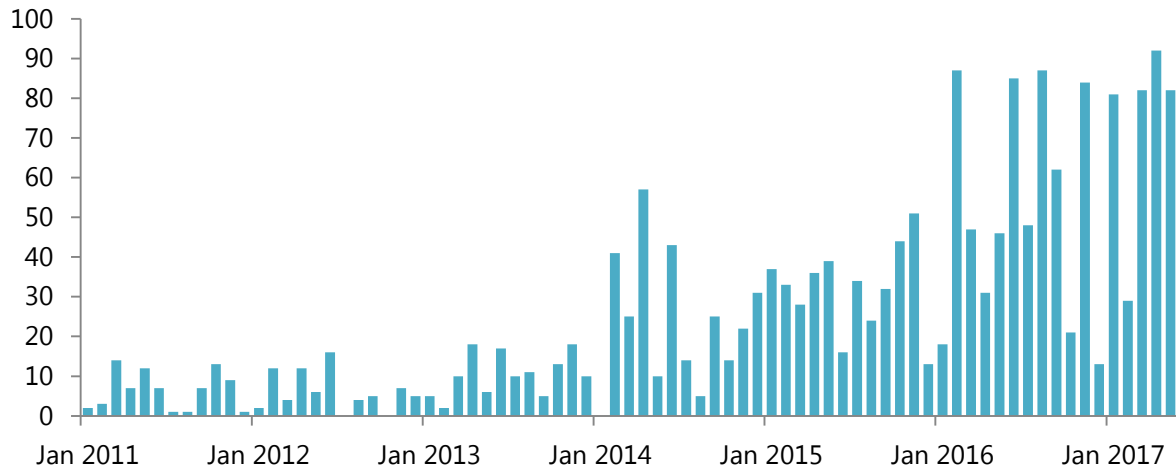
**Figure 1 – Housing Prices Increase as Unemployment Rate Steadily Decreases**



Source: Zillow, U.S. Bureau of Labor Statistics

The volume of single-family home production, an important local economic indicator, has picked up considerably in the last two years (see Figure 2). Home production increases the City’s assessed values (which lead to higher property taxes), increases short-term employment, and generally benefits the local economy.

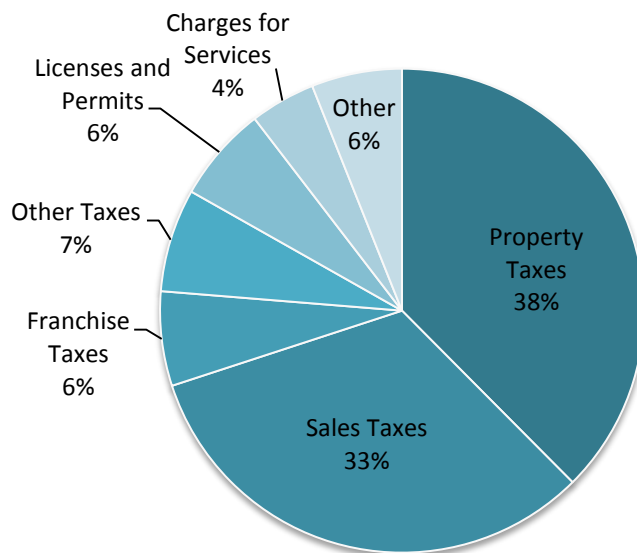
**Figure 2 – Single-Family Home Production Rising**  
(building permits issued)



## Revenues

Throughout the 10-year forecast period, property and sales taxes remain the largest sources of General Fund revenue. Based on long-term trends, we assume that property and sales taxes grow at an average annual rate of 2.0% over the forecast period. Property and sales taxes are forecast to grow at a higher rate than other General Fund revenues. Because of this, the combined property and sales taxes percentage of total General Fund revenues will increase from 68% in FY 2017-18 to 71% in FY 2026-27 (see Figure 3).

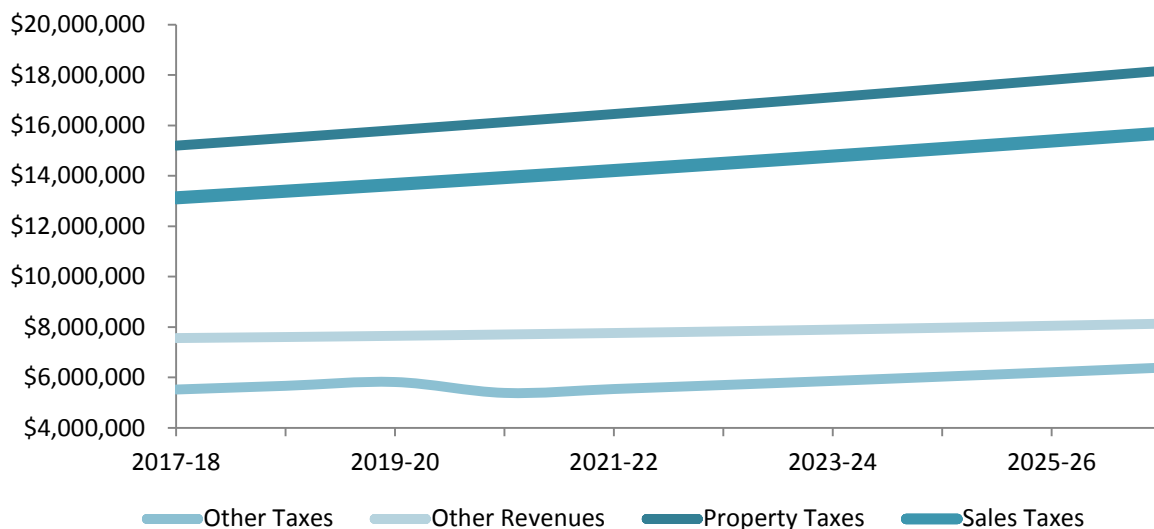
**Figure 3 - FY 2026-27 General Fund Revenue Distribution**



The City’s recent trend of strong sales tax growth is due largely to new retail development (i.e., Rocklin Commons and Rocklin Crossings), strong auto sales, and an overall robust local economy. The City has historically underperformed the statewide average for sales taxes per capita due to limited sales tax producers in certain key sectors—primarily general consumer goods. The City is now above the statewide average.

While increased sales taxes help support the City’s long-term sustainability goals, they are more volatile than property taxes in periods of economic contraction. As a result of the General Fund’s greater reliance on sales taxes over time (see Figure 4), the City will need to take cautious measures to address long-term liabilities, maintain reserves, and avoid overreliance on volatile revenue sources.

**Figure 4 – General Fund Increasingly Reliant on Sales Taxes**

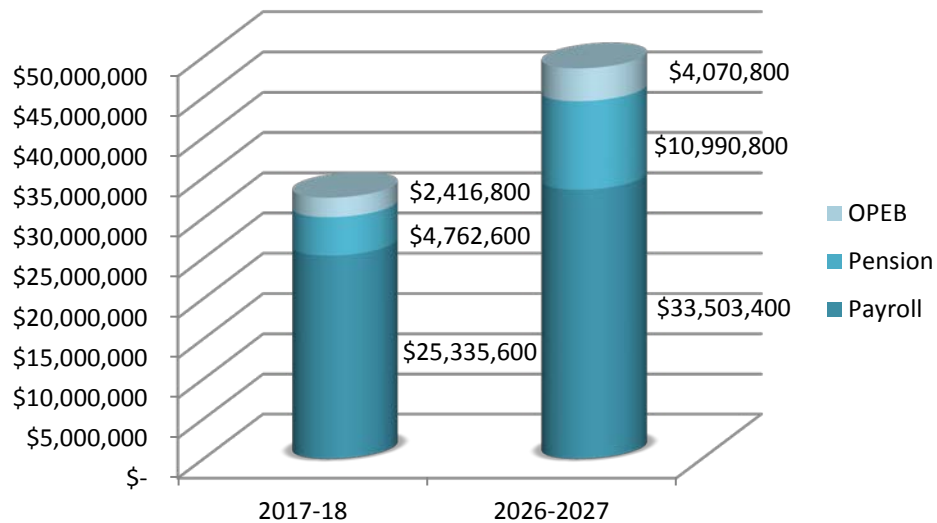


## Expenditures

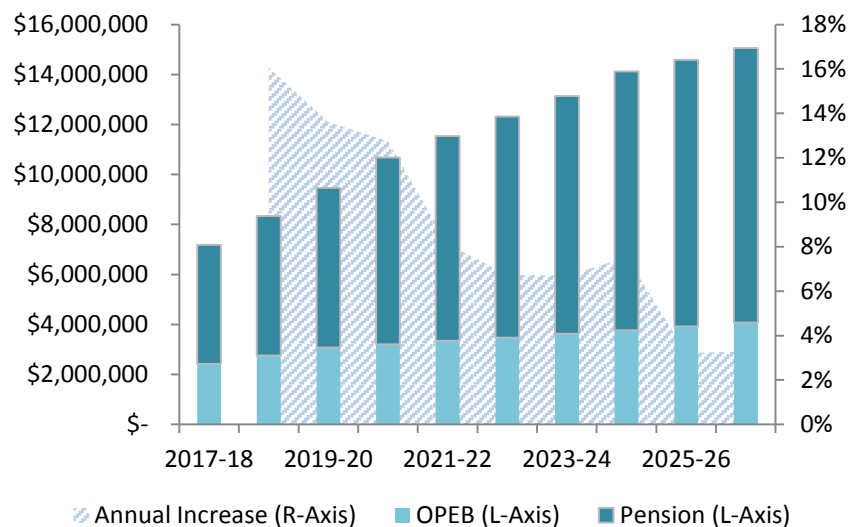
Expenditure growth in the forecast period is driven largely by pension costs and increases in payroll related costs (see Figure 6). In December 2016, CalPERS approved lowering the CalPERS discount rate from 7.5% to 7.0% over the next three fiscal years. The impact of this rate change will not be fully realized until FY 2024-25 as rate change impacts are amortized over 30 years with a 5-year ramp up, a 20-year stability period, and a 5-year ramp down. Pension costs are projected to increase by an average 9.74% annually over the forecast period primarily due to CalPERS’s phased-in rate changes. The effect on the General Fund (see figure 5) is pension costs increasing from 14.6% of total payroll in FY 2017-18 to 22.6% of total payroll in FY 2026-27. Additionally, concerned by its long-term ability to achieve its investment earnings target, CalPERS plans to eventually lower the discount rate to 6.5% which would further impact pension costs.

Other Post-Employment Benefits (OPEB) are also contributing to increased payroll related expenditures. However, due to the City’s phased approach to paying the full actuarially determined contribution (ADC), and transferring additional funds when available to the City’s California Employers' Retirement Benefit Trust (CERBT), OPEB expenditures are projected to increase by an annual average growth rate of 5.96% over the forecast period. Additionally, OPEB as a percentage of total payroll is increasing from 7.4% in FY 2017-18 to 8.4% in FY 2026-27 (see Figure 5).

**Figure 5 – Pension and OPEB Proportionality to Payroll (General Fund)**



**Figure 6 – Increasing Pension and OPEB Costs (General Fund)**

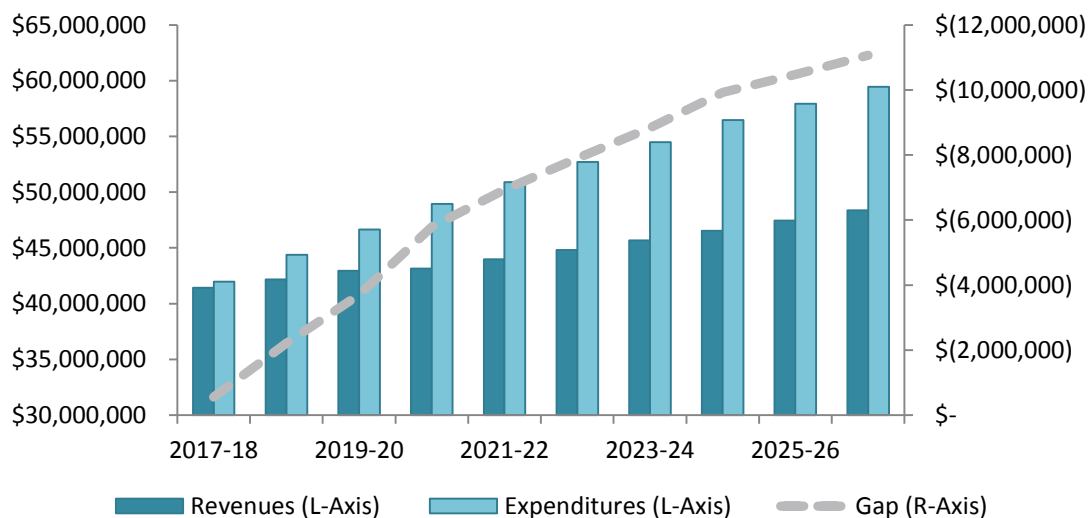


## Analysis

### General Fund Expenditures Exceed Revenues throughout Forecast

Based on our forecast methodology, which excludes transfers, the 2017-18 General Fund “gap” between revenues and expenditures is \$560 thousand. As shown in Figure 7, the General Fund gap steadily increases to \$11.06 million in 2026-27. This forecast increase is due primarily to the phased-in increases to pension, increases in payroll, and OPEB funding requirements. Over the forecast period, we project General Fund operating expenditures to grow at an average annual rate of 3.9% and revenues to grow at an average annual rate of 1.7%.

**Figure 7 – General Fund “Gap” Increases over the Forecast Period**



### Other Operating Funds

Excluding the General Fund, we project that other operating fund revenues will grow by an annual average of 1.4% while expenditures grow by 2.9%. We project a surplus between revenues and operating expenditures in 2017-18 that gradually becomes a deficit of \$1.8 million in 2026-27. However, we note that each fund has its own revenue streams and restrictions on allowable expenditures. Therefore, surpluses and deficits will vary by fund. Additionally, since the forecast excludes transfers, and these funds are subject to several transfers to the General Fund, actual fund resources over the forecast period will be lower.

## Conclusion

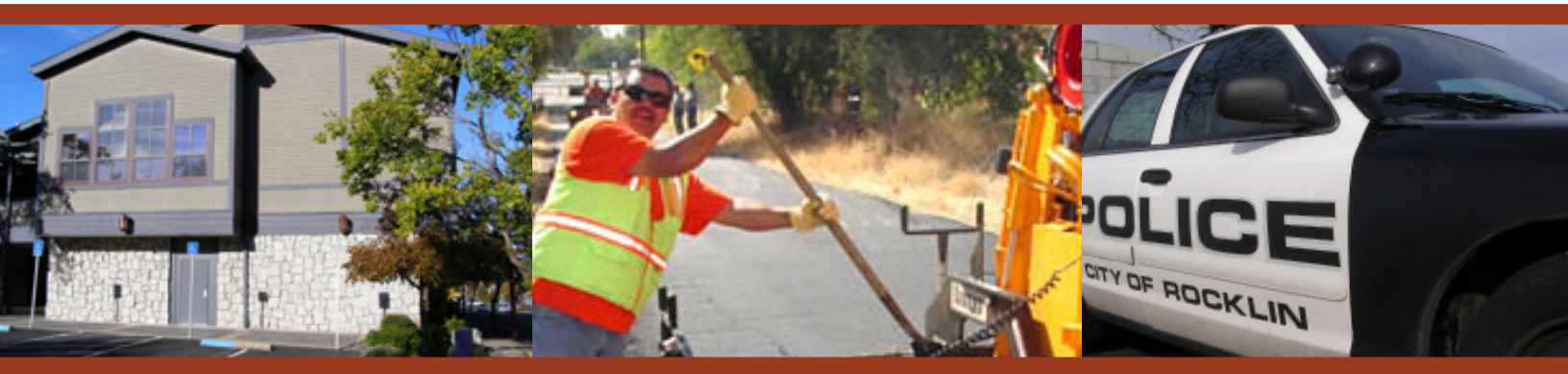
Due to conservative fiscal management practices and a vibrant local economy, the City's current financial position is stable. However, as part of the 10-year forecast, we evaluated the City's future financial position based on current economic conditions, operating trends, and financial commitments. This year's 10-year forecast highlights the importance of proactively addressing pension and OPEB liabilities.

Through a proactive approach, the City will be able to address future cost pressures and other service demands. The City will continue implementing operational efficiencies that reduce costs but maintain service levels. The City's existing reserve and pension/OPEB funding policies proactively hedge against future increases in legacy costs. Finally, the continued economic development efforts of the City will help spur additional growth in local jobs, income, and the tax base.

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# City Structure



**City of Rocklin Overview**  
**Organizational Charts**  
**Elected and Appointed Positions Salary Schedule**  
**Salary Schedules**

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# 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, and Parks, Recreation & Arts Commission.

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.



**Rocklin Police Department**  
*Photograph by Dayna Amboy*

## 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 64,417 as of January 1, 2017, 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 2% 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 22 accredited agencies in California and among only 5% in the entire nation.

Schools in Rocklin are highly rated. The Rocklin Unified School District (RUSD) was ranked as the third best school district in the Sacramento Metro area in 2017 by niche.com. Sierra College is ranked first in Northern California for transfers to four-year universities and has almost 14,000 students taking for-credit courses at their main Rocklin

campus. Additionally, the City of Rocklin is home to the fast-growing William Jessup University, the Greater Sacramento region's only private four-year, residential university.

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.



**Quarry Park**

*Photograph by Grant Wiggins*

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, centered around a beautiful golf course.



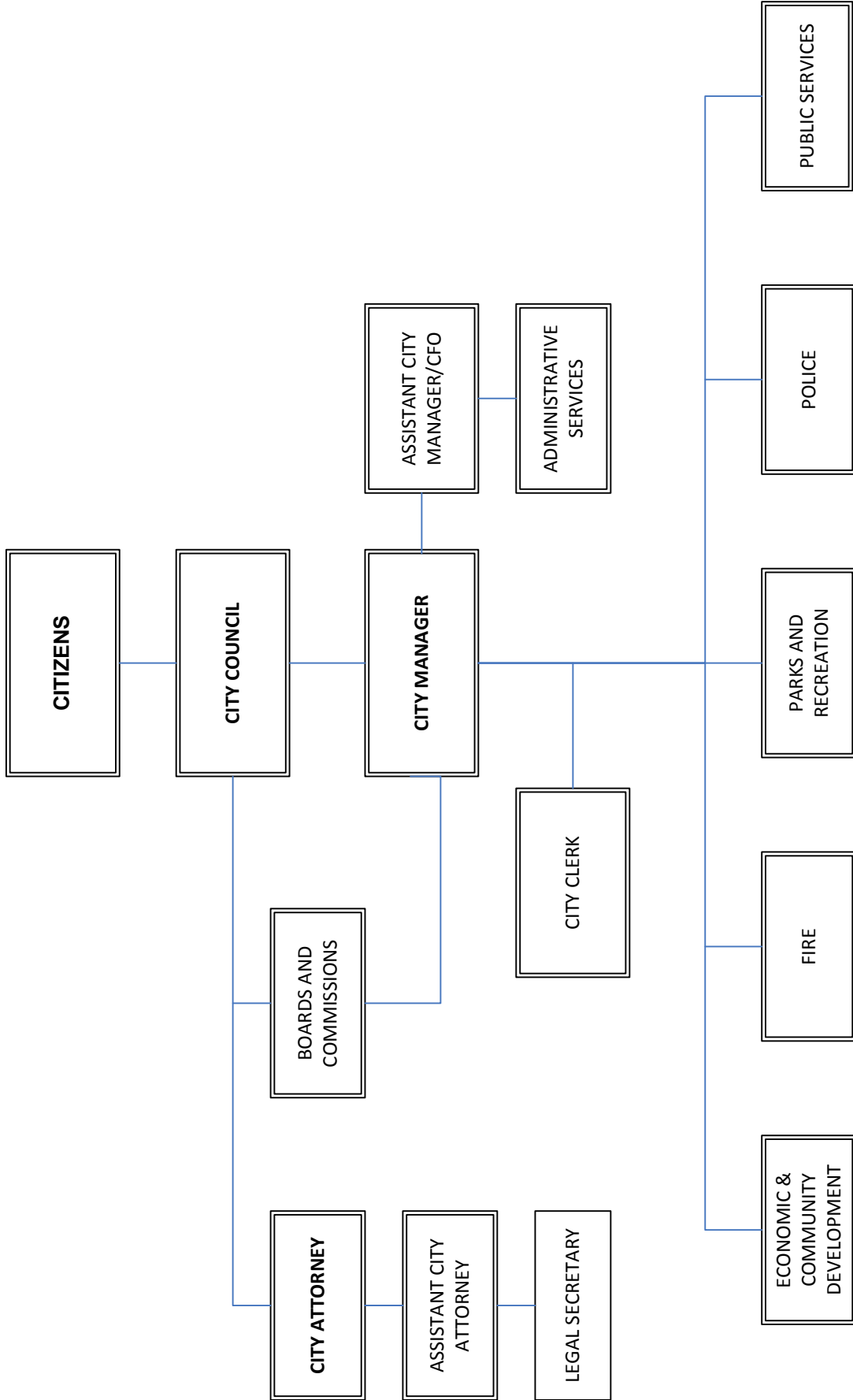
**Big Gun Quarry Waterfall**

*Photograph by Haleigh Schaeffer*

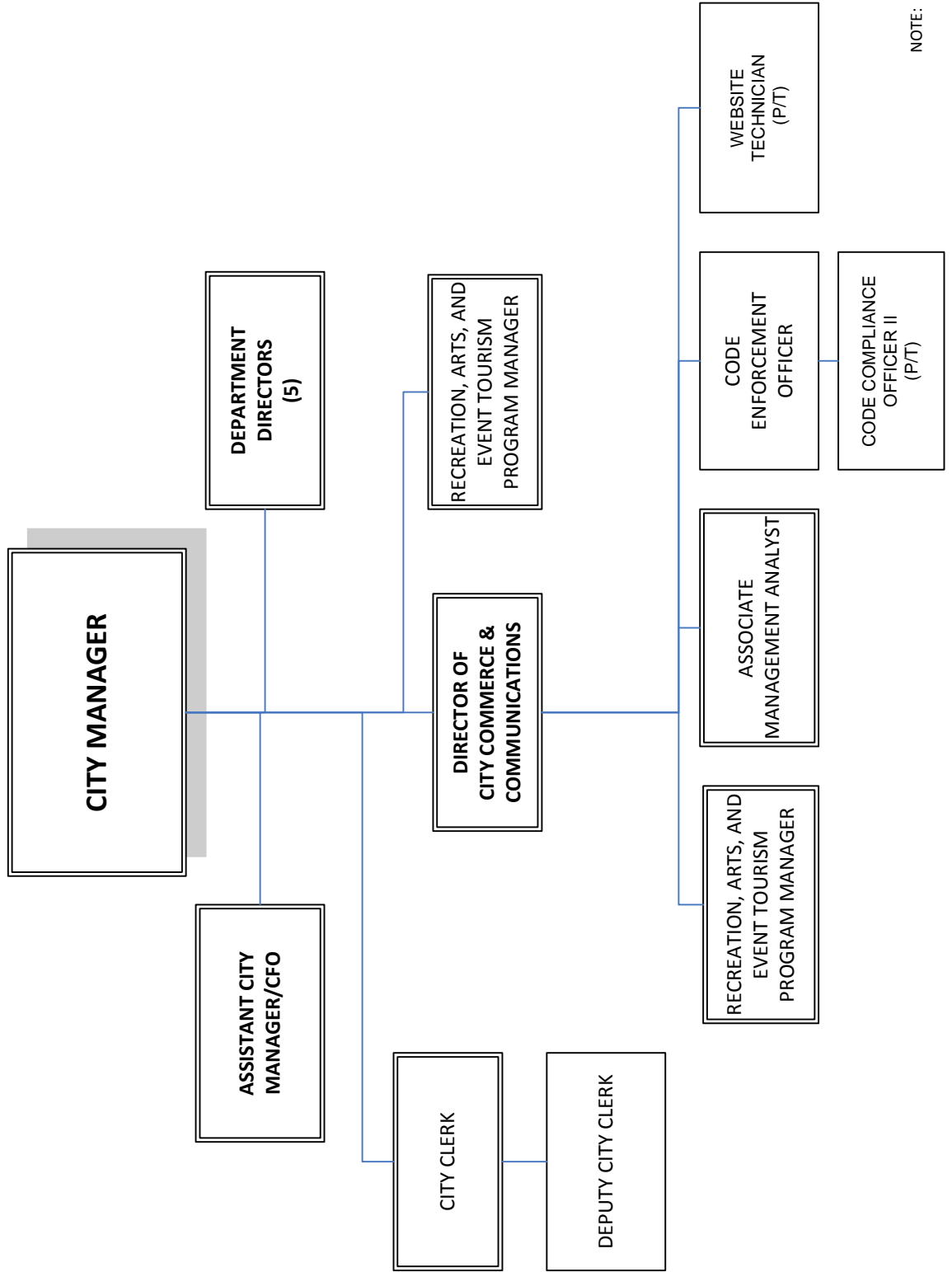
The mid 1980s, marked the initial development of Stanford Ranch, a 3,000 acre master planned community that had been part of Whitney's Spring Valley Ranch. This began a period of steady growth for Rocklin that continues today with additional master plan areas including Whitney Oaks (1,000 acres) and 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 2017-18



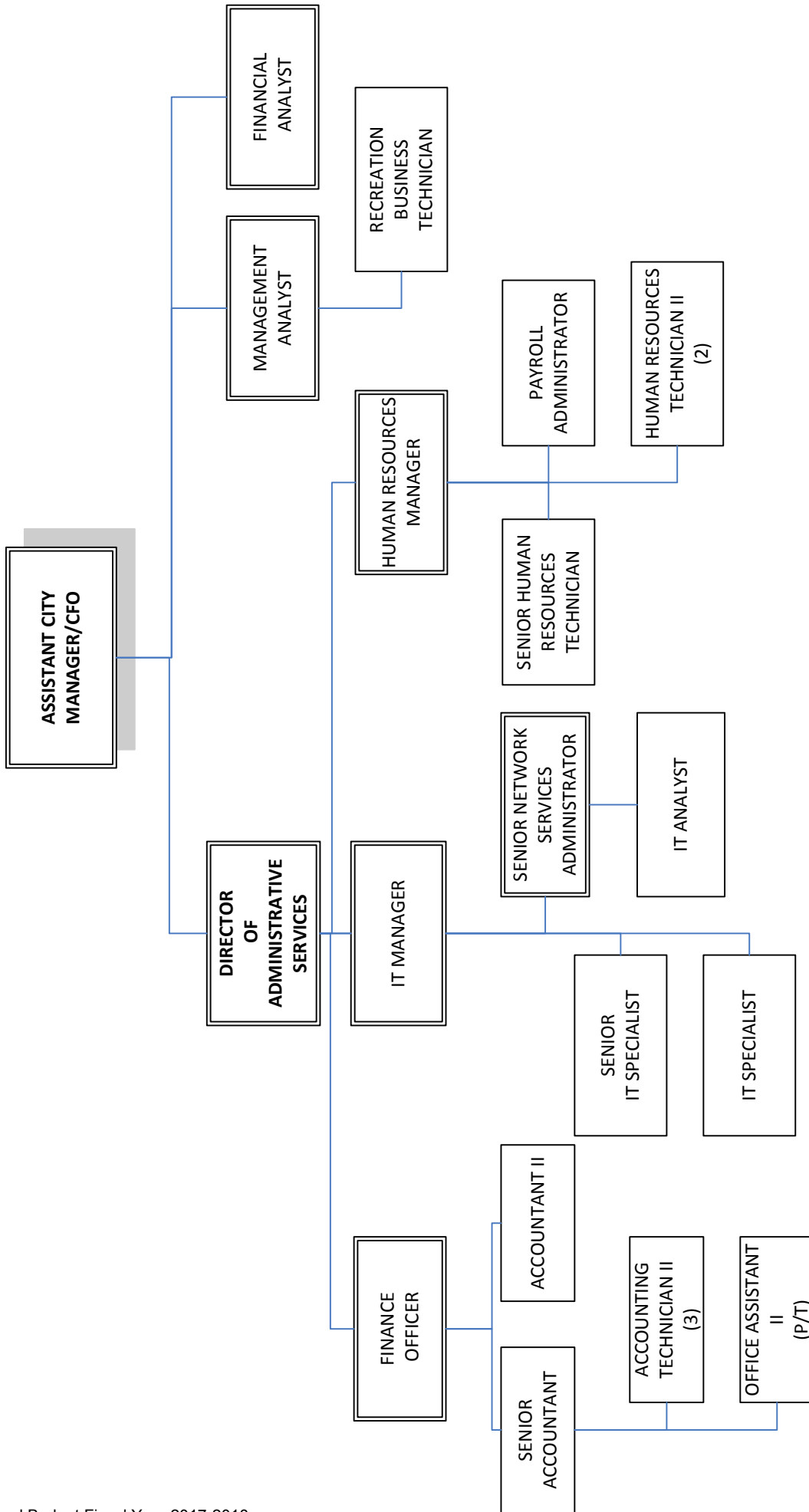
**OFFICE OF THE CITY MANAGER**  
Organizational Chart – FY 2017-18



NOTE: P/T = Part Time

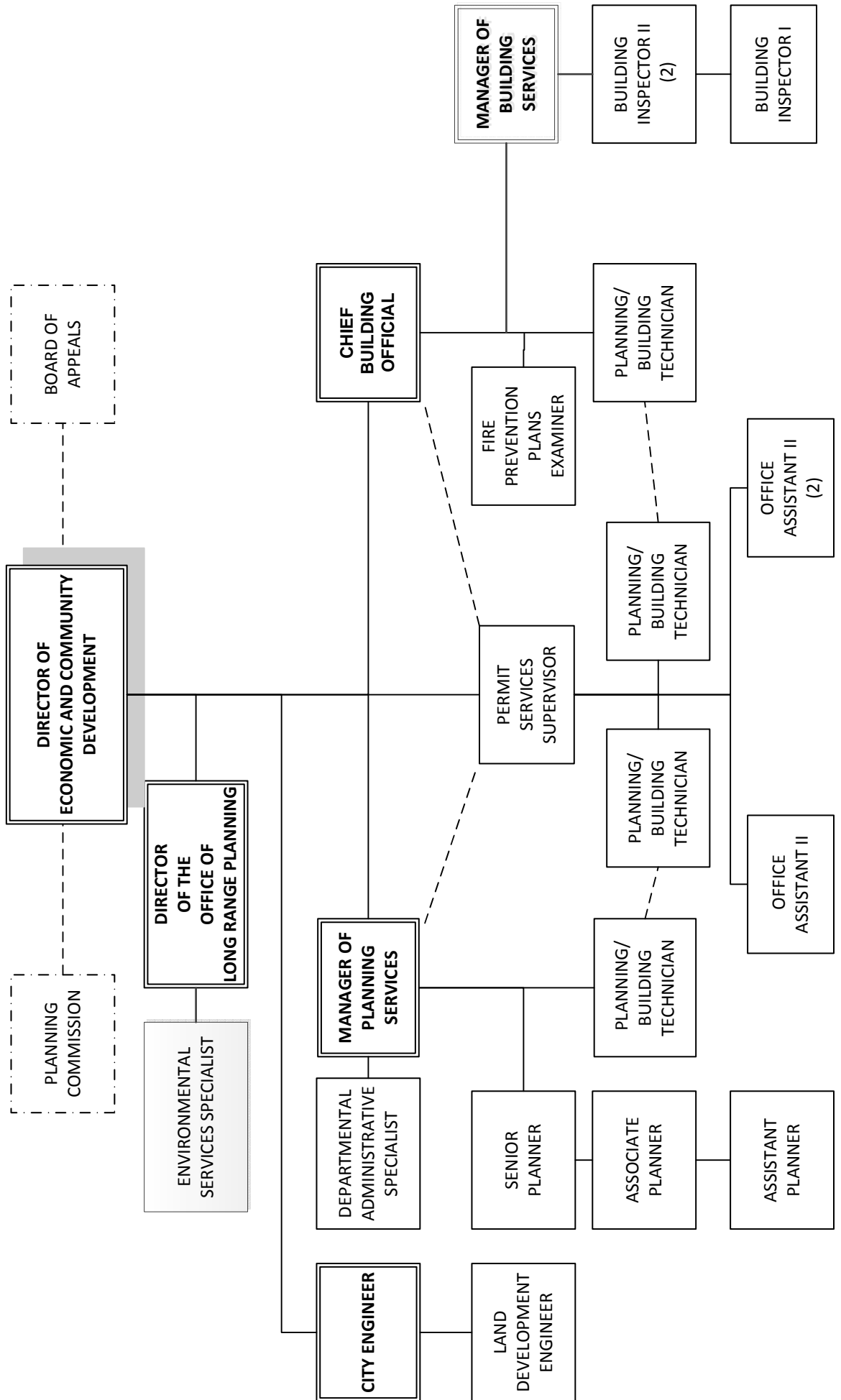
# ADMINISTRATIVE SERVICES DEPARTMENT

## Organizational Chart – FY 2017-18



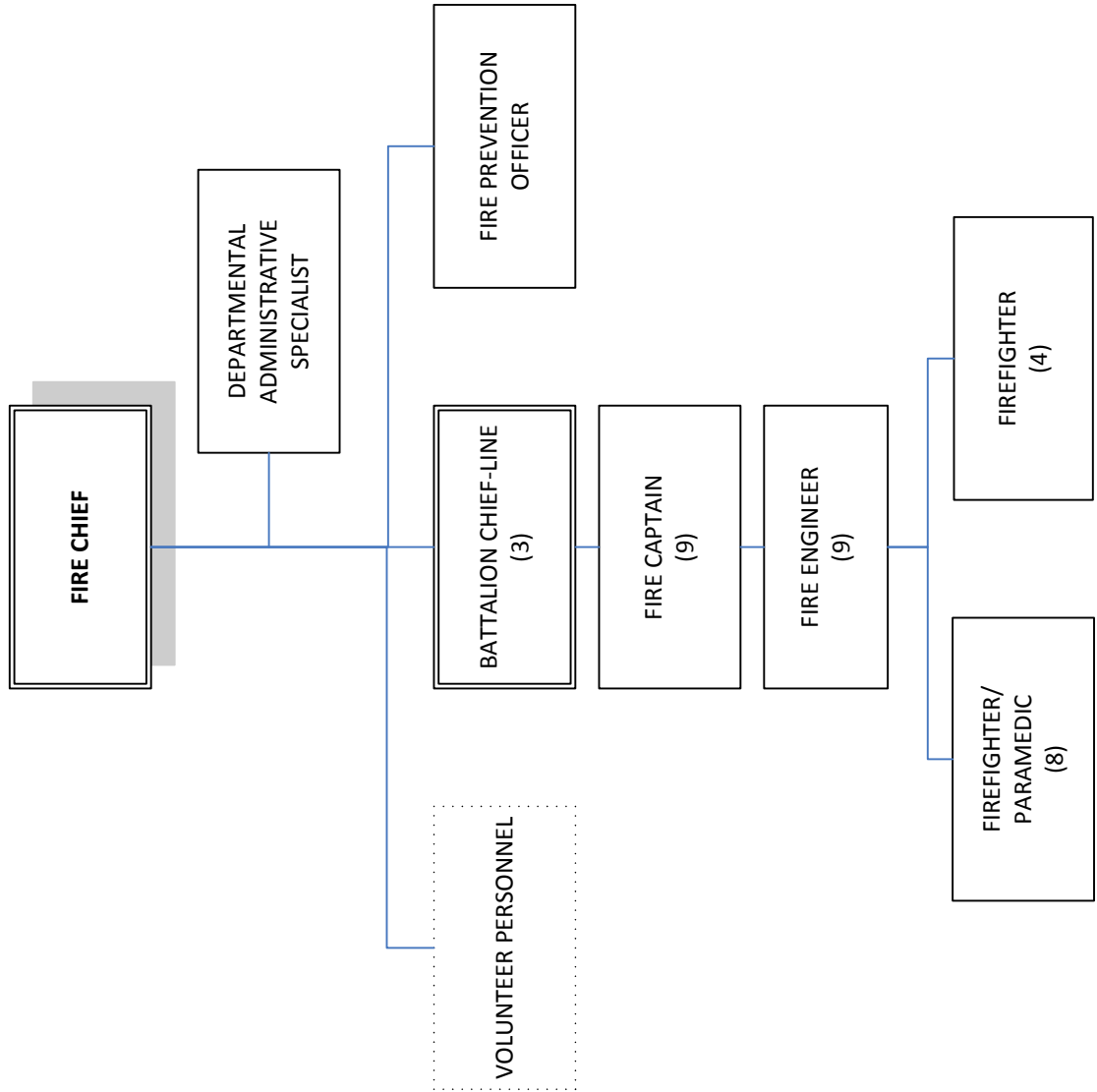
# ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT

## Organizational Chart – FY 2017-18



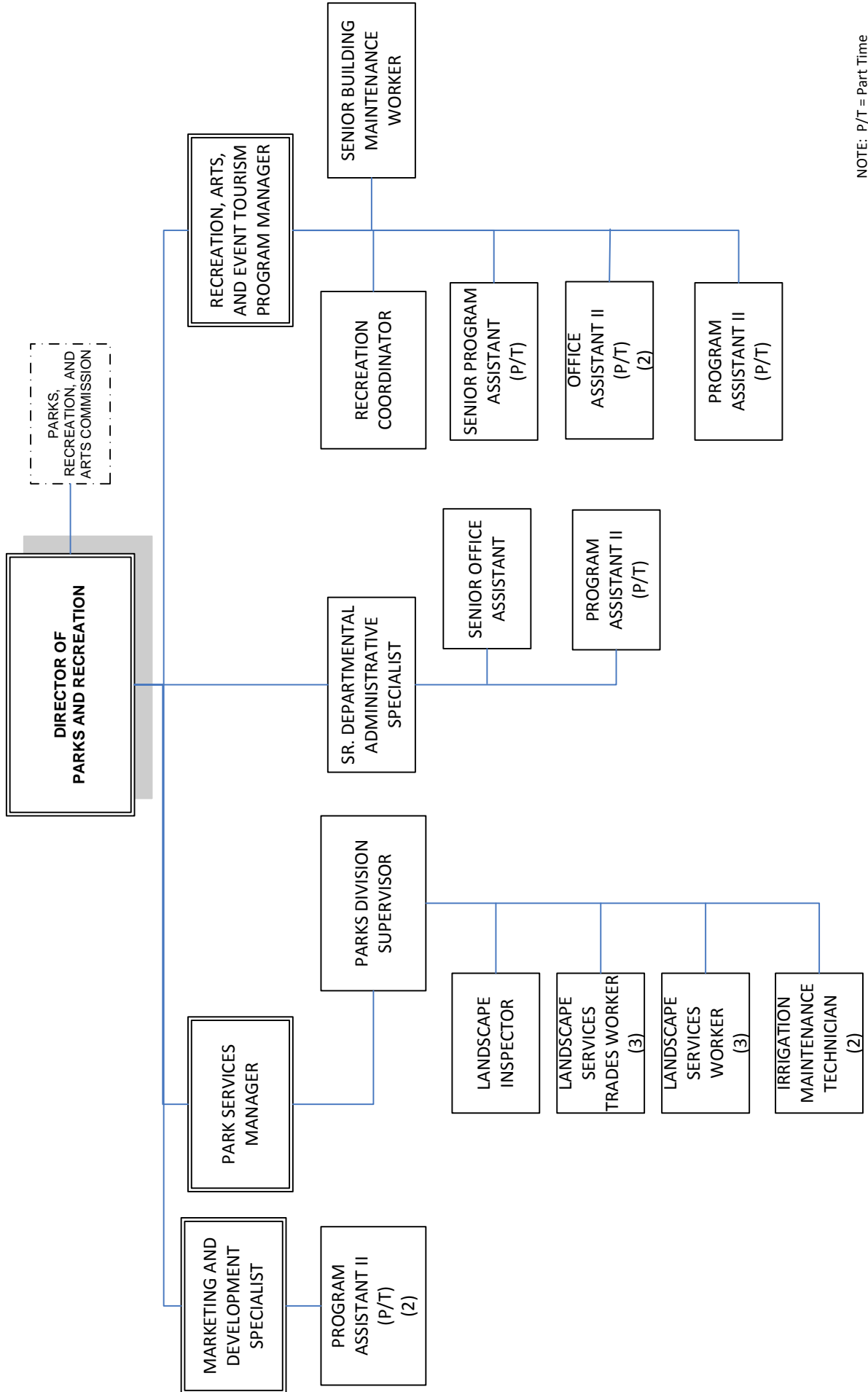


**FIRE DEPARTMENT**  
**Organizational Chart – FY 2017-18**



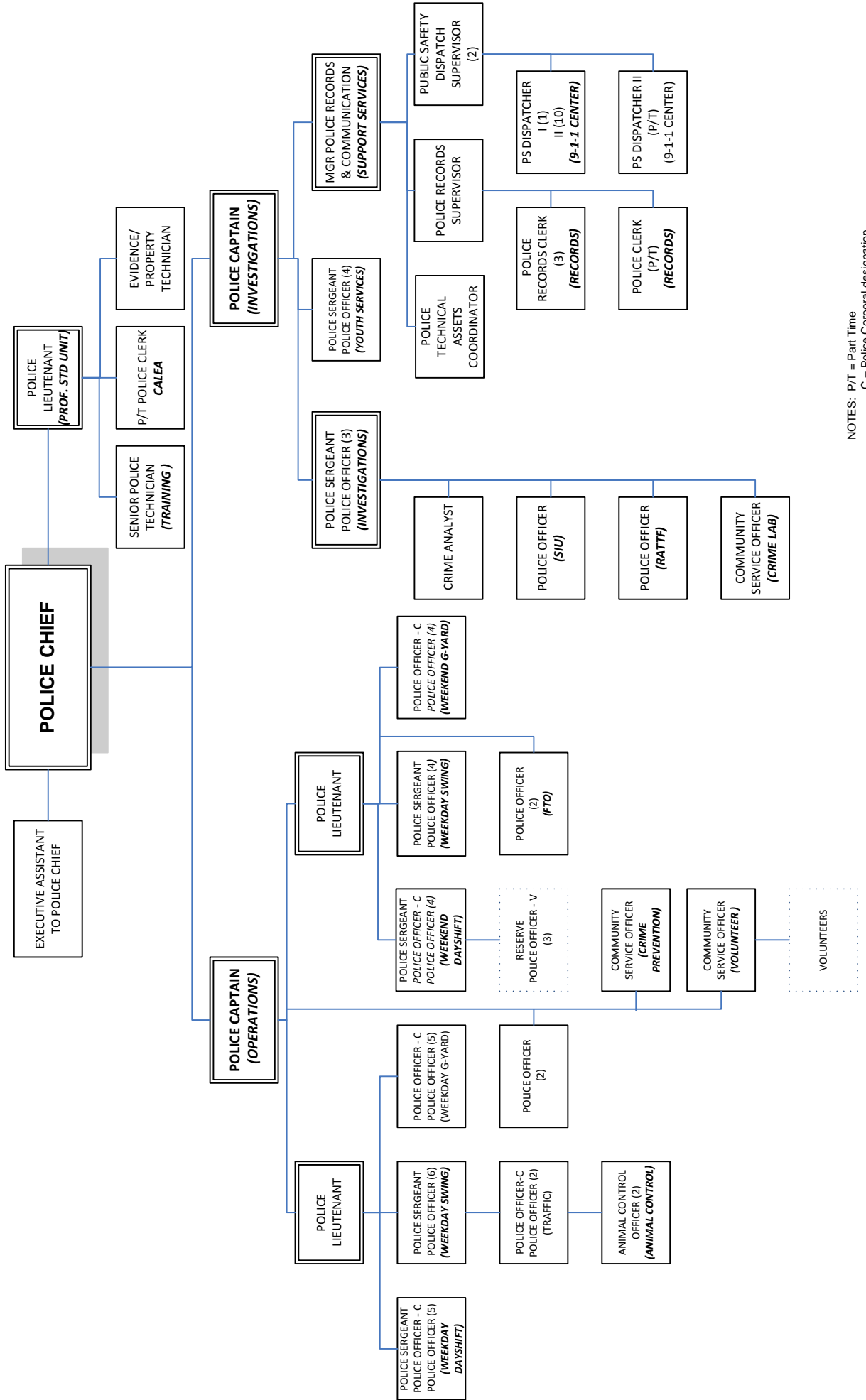
# PARKS AND RECREATION DEPARTMENT

## Organizational Chart – FY 2017-18



# POLICE DEPARTMENT

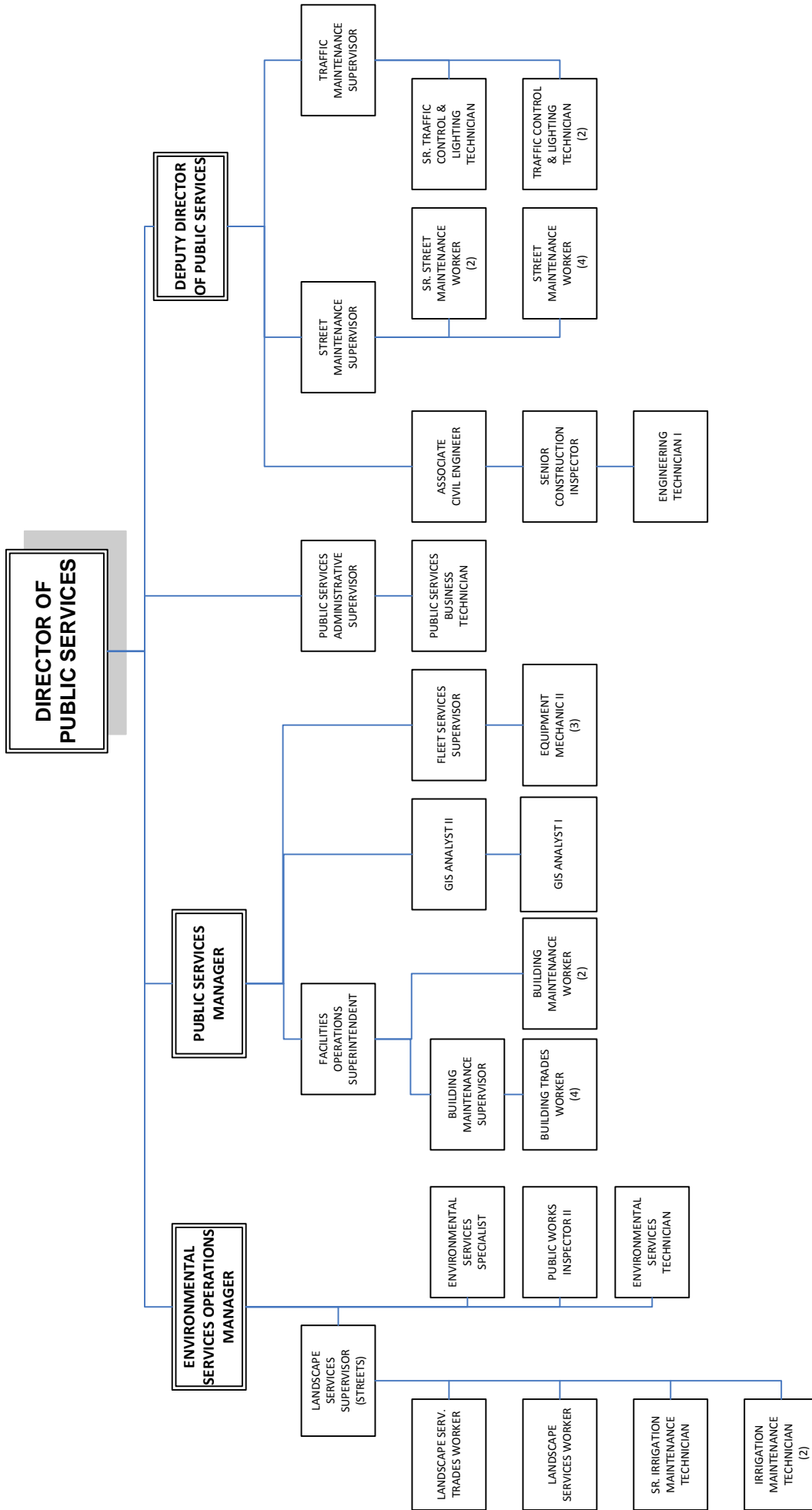
## Organizational Chart – FY 2017-18



NOTES: P/T = Part Time  
C = Police Corporal designation  
V - Volunteer

# PUBLIC SERVICES DEPARTMENT

## Organizational Chart – FY 2017-18



CITY OF ROCKLIN  
 ELECTED AND APPOINTED POSITIONS SALARY SCHEDULE  
 (Annual Salary)  
 Effective June 24, 2017

<u>POSITION</u>	<u>MEMBERS</u>	<u>ANNUAL COMPENSATION</u>
Elected:		
City Council	5	8,220
Appointed:		
Planning Commission	5	3,600
Parks, Recreation & Arts Commission	5	1,800

CITY OF ROCKLIN  
CONFIDENTIAL SALARY SCHEDULE  
(Annual Salary)  
Effective June 24, 2017

<u>FTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
0	Secretary	11	44,471	46,695	49,030	51,482	54,056	56,759
1	Departmental Administrative Specialist	17	51,573	54,152	56,860	59,703	62,688	65,822
0	Human Resources Technician I							
1	Departmental Administrative Specialist	Y-Rated						66,482
1	Executive Assistant to the Police Chief	20	55,539	58,316	61,232	64,294	67,509	70,884
2	Human Resources Technician II							
1	Legal Secretary							
1	Senior Departmental Administrative Specialist							
1	Senior Police Technician							
1	Payroll Administrator	24	61,304	64,369	67,587	70,966	74,514	78,240
1	Senior Human Resources Technician							
1	Deputy City Clerk	28	67,668	71,051	74,604	78,334	82,251	86,364
1	Fire Prevention Officer	29	69,360	72,828	76,469	80,292	84,307	88,522

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**12 Total FTEs**

CITY OF ROCKLIN  
 FIRE SALARY SCHEDULE  
 (Annual Salary)  
 Effective: June 24, 2017

<b><u>FTE</u></b>	<b><u>Classification</u></b>	<b><u>Step 1</u></b>	<b><u>Step 2</u></b>	<b><u>Step 3</u></b>	<b><u>Step 4</u></b>	<b><u>Step 5</u></b>	<b><u>Step 6</u></b>
12	Firefighter	69,811	73,302	76,967	80,815	84,856	89,099
9	Fire Engineer	77,542	81,419	85,490	89,765	94,253	98,966
9	Fire Captain	88,641	93,073	97,727	102,613	107,744	113,131
3	Battalion Chief-Line	104,837	110,079	115,583	121,362	127,430	133,802
0	Fire Marshal						
<hr/>							
<b>33</b>	<b>Total FTEs</b>						

CITY OF ROCKLIN  
MANAGEMENT SALARY SCHEDULE  
(Annual Salary)  
Effective June 24, 2017

<u>FTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
1	Marketing and Development Specialist	1	61,617	64,698	67,933	71,330	74,897	78,642
0	Special Events Manager	3	64,736	67,973	71,372	74,941	78,688	82,622
1	Associate Management Analyst	5	68,013	71,414	74,985	78,734	82,671	86,805
1	Park Services Manager	7	71,456	75,029	78,780	82,719	86,855	91,198
3	Recreation, Arts, & Event Tourism Program Manager							
1	Financial Analyst	12	80,846	84,888	89,132	93,589	98,268	103,181
1	Public Services Manager							
0	Recreation, Arts, and Event Tourism Business Program Manager							
0	Application Services Administrator	14	84,939	89,186	93,645	98,327	103,243	108,405
0	Network Services Administrator							
1	Management Analyst	15	87,062	91,415	95,986	100,785	105,824	111,115
1	Manager of Police Records and Communications							
1	Senior Network Services Administrator	16	89,239	93,701	98,386	103,305	108,470	113,894
0	Principal Management Analyst	17	91,470	96,044	100,846	105,888	111,182	116,741
1	Manager of Building Services	18	93,757	98,445	103,367	108,535	113,962	119,660
0	Principal Systems Engineer							
0	Public Finance and Revenue Manager							
0	Senior Engineer							
1	City Engineer	19	96,101	100,906	105,951	111,249	116,811	122,652
1	Manager of Planning Services							
1	City Clerk	20	98,504	103,429	108,600	114,030	119,732	125,719
1	Director of City Commerce and Communications							
0	Director of the Office of Economic Development							
1	Finance Officer							



<u>FTE Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
0 Deputy City Attorney	22	103,491	108,666	114,099	119,804	125,794	132,084
1 Environmental Services Operations Manager							
1 Information Technology Manager							
1 Chief Building Official	23	106,078	111,382	116,951	122,799	128,939	135,386
0 Deputy Director of Administrative Services							
1 Director of the Office of Long-Range Planning							
1 Human Resources Manager							
1 Deputy Director, Public Services	24	108,730	114,167	119,875	125,869	132,162	138,770
1 Assistant City Attorney	26	114,234	119,946	125,943	132,240	138,852	145,795
1 Director of Administrative Services	30	126,092	132,397	139,017	145,968	153,266	160,929
1 Director of Parks and Recreation							
1 Director of Economic and Community Development	33	135,787	142,576	149,705	157,190	165,050	173,303
2 Police Captain							
1 Director of Public Services	34	139,182	146,141	153,448	161,120	169,176	177,635
1 Assistant City Manager/Chief Financial Officer	39	157,473	165,347	173,614	182,295	191,410	200,981
1 Fire Chief	41	165,445	173,717	182,403	191,523	201,099	211,154
1 Police Chief	43	173,821	182,512	191,638	201,220	211,281	221,845
		<u>Salary</u>		<u>Resolution No.</u>		<u>Date Adopted</u>	
1 City Manager		242,281		2016-249		11/08/2016	
1 City Attorney		198,000		2017-21		02/14/2017	

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**35 Total FTEs**

CITY OF ROCKLIN  
POLICE SALARY SCHEDULE  
(Annual Salary)  
Effective June 24, 2017

<u>FTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
6	Police Sergeant	SP 1	92,776	97,415	102,286	107,400	112,770	118,409
48	Police Officer	SP 2	75,463	79,236	83,198	87,358	91,726	96,312
2	Public Safety Dispatch Supervisor	NSP2	61,836	64,928	68,174	71,583	75,162	78,920
3	Community Service Officer	NSP3	57,523	60,399	63,419	66,590	69,920	73,416
1	Crime Analyst							
0	Police Com. Program Coordinator							
1	Police Records Supervisor							
1	Police Technical Assets Coordinator							
0	Senior Public Safety Dispatcher							
0	Senior Records Clerk	NSP4	54,982	57,731	60,618	63,649	66,831	70,173
1	Evidence/Property Technician	NSP5	53,654	56,337	59,154	62,112	65,218	68,479
10	Public Safety Dispatcher II							
1	Public Safety Dispatcher I	NSP6	49,765	52,253	54,866	57,609	60,489	63,513
3	Police Records Clerk	NSP7	47,394	49,764	52,252	54,865	57,608	60,488
0	Police Officer Trainee	NSP7	47,394					
2	Animal Control Officer	NSP8	47,175	49,534	52,011	54,612	57,343	60,210

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**79 Total FTEs**

CITY OF ROCKLIN  
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE  
(Annual Salary)  
Effective June 24, 2017

<u>FTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
0	Office Assistant I	5	32,542	34,169	35,877	37,671	39,555	41,533
3	Office Assistant II	9	35,923	37,719	39,605	41,585	43,664	45,847
1	Senior Office Assistant	15	41,660	43,743	45,930	48,227	50,638	53,170
2	Building Maintenance Worker	17	43,779	45,968	48,266	50,679	53,213	55,874
4	Landscape Services Worker							
4	Street Maintenance Worker							
0	Equipment Mechanic I	19	45,989	48,288	50,702	53,237	55,899	58,694
0	Traffic Maintenance Assistant							
4	Irrigation Maintenance Technician	20	47,146	49,503	51,978	54,577	57,306	60,171
1	Senior Building Maintenance Worker							
0	Accounting Technician I	21	48,316	50,732	53,269	55,932	58,729	61,665
0	Administrative Assistant							
2	Senior Street Maintenance Worker							
4	Landscape Services Trades Worker	22	49,533	52,010	54,611	57,342	60,209	63,219
0	Public Services Technician							
1	Engineering Technician I	23	50,765	53,303	55,968	58,766	61,704	64,789
3	Equipment Mechanic II							
4	Planning/Building Technician							
1	Recreation Coordinator							
3	Accounting Technician II	25	53,342	56,009	58,809	61,749	64,836	68,078
4	Building Trades Worker							
1	Code Enforcement Officer							
0	Community Development Technician							
1	Environmental Services Technician							

<u>FTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
1	Building Inspector I	26	54,661	57,394	60,264	63,277	66,441	69,763
0	Construction Inspector I							
1	Landscape Inspector							
0	Public Works Inspector I							
1	Senior Irrigation Maintenance Technician							
0	Engineering Technician II	27	56,041	58,843	61,785	64,874	68,118	71,524
0	GIS/Engineering Technician							
0	Permit Center Coordinator							
1	Public Services Business Technician							
1	Recreation Business Technician							
0	Accountant I	28	57,434	60,306	63,321	66,487	69,811	73,302
1	Building Maintenance Supervisor	29	58,870	61,814	64,905	68,150	71,558	75,136
2	Traffic Control and Lighting Technician							
0	Community Development Inspector	30	60,339	63,356	66,524	69,850	73,343	77,010
0	Construction Inspector II							
2	Environmental Services Specialist							
1	Public Works Inspector II							
2	Building Inspector II	31	61,852	64,945	68,192	71,602	75,182	78,941
0	Building Plans Examiner							
1	GIS Analyst I							
1	Information Technology Specialist							
0	Recreation Supervisor							
1	Senior Construction Inspector	32	63,395	66,565	69,893	73,388	77,057	80,910
1	Senior Traffic Control and Lighting Technician							
1	Accountant II	33	64,982	68,231	71,643	75,225	78,986	82,935
1	Assistant Planner							
1	Fleet Services Supervisor							
1	Landscape Services Supervisor							
1	Permit Services Supervisor							

<u>FTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>
1	Public Services Administrative Supervisor	33	64,982	68,231	71,643	75,225	78,986	82,935
1	Street Maintenance Supervisor							
0	Assistant Civil Engineer	35	68,272	71,686	75,270	79,034	82,986	87,135
0	Facilities Maintenance Supervisor							
0	Public Services Operations Supervisor							
1	Senior Accountant							
1	Senior Information Technology Specialist							
0	Assistant Land Surveyor	37	71,726	75,312	79,078	83,032	87,184	91,543
1	Parks Division Supervisor							
1	Traffic Maintenance Supervisor							
0	Administrative Analyst	39	75,358	79,126	83,082	87,236	91,598	96,178
1	Associate Planner							
1	Facilities Operations Superintendent							
1	Fire Prevention Plans Examiner							
1	GIS Analyst II							
1	Information Technology Analyst							
1	Land Development Engineer							
0	Senior Building Inspector/Plans Examiner							
1	Associate Civil Engineer	41	79,173	83,132	87,289	91,653	96,236	101,048
0	Plan Check Engineer	44	85,262	89,525	94,001	98,701	103,636	108,818
1	Senior Planner							
<hr/>								
<b>79</b>	<b>Total FTEs</b>							

CITY OF ROCKLIN  
PUBLIC SAFETY MANAGEMENT SALARY SCHEDULE  
(Annual Salary)  
Effective June 24, 2017

<u>FTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7*</u>
0	Police Services Manager	PM8	71,027	74,578	78,307	82,222	86,333	90,650	
3	Police Lieutenant	PM23	114,113	119,819	125,810	132,101	138,706	145,641	152,923

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**3 Total FTEs**

*\* Per Article 9.1 in the PSMG MOU sworn employees who have fifteen (15) years of full-time service working for the City of Rocklin, and who have been at the top step of their classification for two years will go to step seven (7) of the salary range.*

CITY OF ROCKLIN  
 PERMANENT  
 PART-TIME EMPLOYEES HOURLY SALARY SCHEDULE  
 Effective June 24, 2017

<u>PTE</u>	<u>Classification</u>	<u>Range</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>
0 0	Office Assistant I Program Assistant I	5	\$10.50	\$11.03	\$11.58
0 4 0	Code Compliance Officer I Program Assistant II Public Services Specialist	7	\$12.00	\$12.60	\$13.23
1 3 1 0	Code Compliance Officer II Office Assistant II Senior Program Assistant Senior Public Services Specialist	9	\$14.00	\$14.70	\$15.43
0 0 2	Communications Specialist Human Resources Assistant Police Clerk	11	\$16.00	\$16.80	\$17.64
0	Police Dispatcher I	13	\$21.46	\$22.54	\$23.67
0	Police Dispatcher II	15	\$23.14	\$24.30	\$25.52
1	Police Dispatcher II	Y-Rated			\$27.51
1	Website Technician	17	\$25.00	\$26.25	\$27.56

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**13 Total Permanent Part-time Employees (Not FTEs)**

Definition:

- 20 Hours per week
- 999 Hours per fiscal year
- No Benefits

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# Budget Overview



## Key Management Practices

## Budget and Revenue Highlights

## Fund Overview

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# 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 30<sup>th</sup> 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 appropriations do not

exceed the combined total of estimated revenues and unreserved fund balance for each of the City's individual funds subject to appropriation. 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 expenditures of a particular department or fund 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 (CAFR).

## Capital Investment Plan

The City will develop and implement a five-year capital investment plan, which will require the City to anticipate long-term needs. The five-year capital investment plan will determine the capital investment 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, 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 Investment 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 current fiscal years will not be utilized for current year expenditures.

## **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. Should the reserve level exceed 25%, excess funds may be transferred to support the City's Capital Investment Plan. 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.

## **General Fund 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 Reserve**

The City of Rocklin will maintain a Retiree's Health Reserve. These reserved dollars will be used to fund a Retiree's Health Trust to offset the retiree's health accrued liability. Interest

earned on these funds will be used to offset current retiree's health insurance premium payments. Additionally, the Retiree's Health Fund will be partially funded by annual transfers-in of 45% of the General Fund's current fiscal year's fund balance surplus as limited by the transfer to the GF – Special Reserve Funds and the total amount transferred into the General Fund through the annual Indirect Cost Allocation.

## **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 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 in that year.

## **General Fund – Special Reserve Funds**

At the end of each fiscal year, after calculating the 25% General Fund Operating Reserve, any General Fund surplus (net amount by which the fund balance is increased in that fiscal year) will be transferred to the GF–Special Reserve Funds and to the Retiree's Health Fund as limited by the total amount transferred into the General Fund through the annual Indirect Cost Allocation. The surplus will be split

between the funds with 45% transferred to the GF–Streets Maintenance Reserve Fund, 10% transferred to the GF-Economic Development Reserve Fund, and 45% transferred to the Retiree’s Health Fund.

### **Unfunded Pension Liability Reduction**

In the event that at the end of the prior fiscal year there was 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 Administrative Services, Economic & Community Development, Fire, Legislative, Parks & Recreation, Police, and Public Services, 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 fund, Permanent funds, and Agency 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.



**Quarry Park on Rocklin Road**  
*Photograph by Grant Wiggins*

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 at 7.4% in fiscal year 2017-2018. 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 8.2% in sales tax revenues for the 2017-2018 fiscal year due to continued retail development and strong consumer spending trends.

# FUND OVERVIEW

Consistent with other governmental agencies, the City uses fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

## Governmental Funds

Governmental funds include the General Fund, Special Revenue, Capital Project, Permanent, and Debt Service funds.

**The General Fund** is used to account for resources traditionally associated with the City which are not required legally or by sound financial management to be accounted for in another fund. From this fund the City's general operating expenditures are paid, the fixed charges, and the capital costs that are not paid through other funds.

**Special Revenue Funds** are used to account for specific revenues that are legally or otherwise restricted to expenditures for particular purposes. Examples of Special Revenue Funds include State Gas Tax and SB325 Tax (sales tax on fuel purchases).

**Capital Project Funds** are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. Examples of Capital Project Funds include Traffic Circulation Impact Fee and Capital Construction Impact Fees.

**Permanent Funds**, such as the Conservation Easement Endowment Fund, are used to report resources that are legally restricted to the extent that only earnings, and not principal,

may be used to support the City's programs.

**Debt Service Funds** account for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City or its component units.



## Proprietary Funds

The City maintains one type of proprietary fund, an internal service fund. Internal service funds are an accounting methodology used to accumulate and allocate costs internally among the City's various functions. The Fleet Internal Service Fund is used to account for the financing of the City's fleet services provided by one City department to other departments on a cost-reimbursement basis.

## Fiduciary Funds

Agency Funds account for assets held by the City in a purely custodial capacity. Examples of Agency Funds include the Wetlands Maintenance Trust and the Boroski Landfill Monitoring Trust.

# Revenues



## Revenues by Category

### Revenues

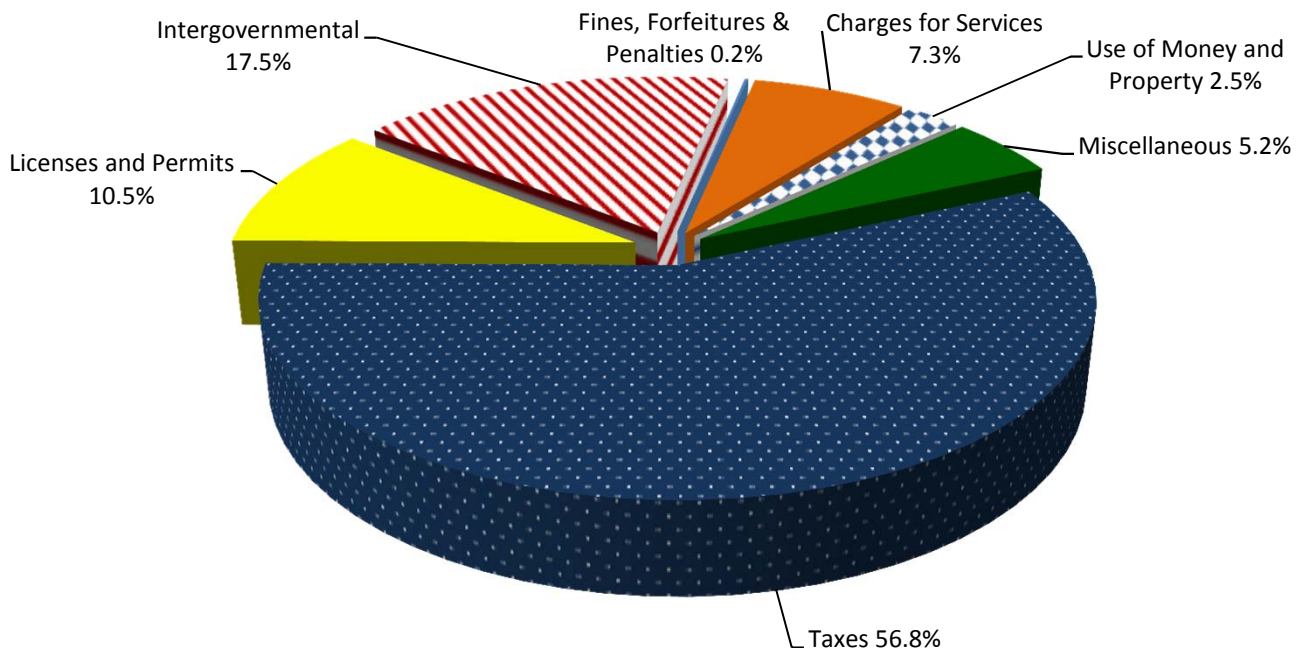
## General Fund Revenues by Category

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# City of Rocklin

## Revenues by Category Budget Year 17-18

	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Projected Actual</b>	<b>FY 17-18 Budget</b>
<b>Taxes</b>	38,073,400	39,366,000	40,282,600
<b>Licenses and Permits</b>	6,780,700	7,905,400	7,417,600
<b>Intergovernmental</b>	6,298,800	8,917,900	12,438,700
<b>Fines, Forfeitures &amp; Penalties</b>	101,500	121,700	108,700
<b>Charges for Services</b>	4,505,300	4,886,200	5,217,000
<b>Use of Money and Property</b>	1,676,400	2,021,500	1,781,100
<b>Miscellaneous</b>	3,715,500	14,169,100	3,686,000
<b>Total All</b>	<b>\$61,151,600</b>	<b>\$77,387,800</b>	<b>\$70,931,700</b>



# City of Rocklin

## Revenues Budget Year 17-18

	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Projected Actual</b>	<b>FY 17-18 Budget</b>
<b>Taxes</b>			
Business Licenses	345,000	345,000	350,000
Franchise	2,135,000	2,090,000	2,145,000
Other	8,301,300	8,427,500	8,427,400
Property	14,157,100	14,576,900	15,198,200
Sales	12,135,000	12,869,800	13,127,000
Transfer	385,000	426,800	405,000
Transient Occupancy	615,000	630,000	630,000
<b>TOTAL Taxes</b>	<b>38,073,400</b>	<b>39,366,000</b>	<b>40,282,600</b>
<b>Licenses and Permits</b>			
Building Permits	2,068,000	2,169,800	2,452,800
Capital Construction Fees	1,300,000	1,700,000	1,500,000
Dog Licenses	56,600	55,700	56,600
Land Use Permits & EIQ's/CEQA	111,600	114,500	98,200
Oak Tree Mitigation Fees	97,200	133,000	113,200
Other	68,400	86,500	87,200
Park Development Fees	961,400	714,500	709,800
Public Facilities Impact Fees	330,200	660,400	471,700
Traffic Impact Fees	1,775,300	2,198,900	1,898,100
Whitney Ranch Trunk Sewer Fee	12,000	72,100	30,000
<b>TOTAL Licenses and Permits</b>	<b>6,780,700</b>	<b>7,905,400</b>	<b>7,417,600</b>
<b>Intergovernmental</b>			
Grants	1,319,800	3,778,200	4,073,700
Other	630,200	585,600	605,300
State Gas Tax	4,324,800	4,527,100	7,735,700
State Motor Vehicle In-Lieu	24,000	27,000	24,000
<b>TOTAL Intergovernmental</b>	<b>6,298,800</b>	<b>8,917,900</b>	<b>12,438,700</b>

# City of Rocklin

## Revenues

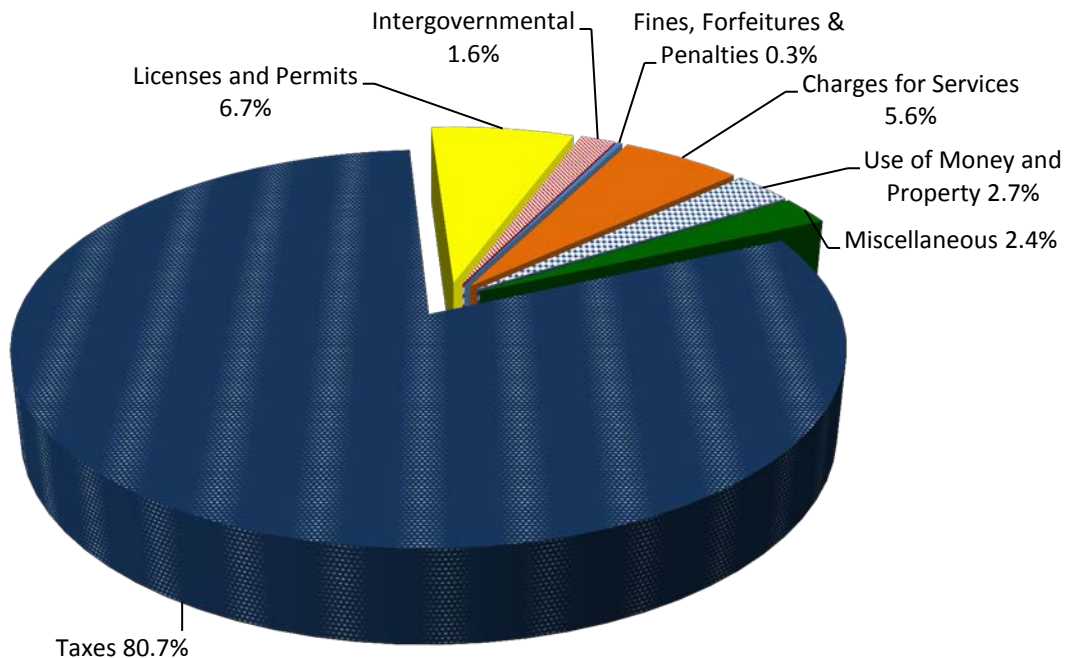
### Budget Year 17-18

	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Projected Actual</b>	<b>FY 17-18 Budget</b>
<b>Fines, Forfeitures &amp; Penalties</b>			
Fines, Forfeitures & Penalties	101,500	121,700	108,700
<b>TOTAL Fines, Forfeitures &amp; Penalties</b>	<b>101,500</b>	<b>121,700</b>	<b>108,700</b>
<b>Charges for Services</b>			
Business License Application Fees	9,900	7,800	7,800
Concurrent App/Tent Subdv Maps	139,200	191,300	161,100
Contract & Misc Revenue Fees	937,300	969,800	920,500
Engineering Inspection/Plan Checks	945,300	867,800	825,900
Fleet Internal Service Fund Charges	1,389,800	1,793,500	2,276,500
Other	862,700	932,400	938,700
Program Fees	221,100	123,600	86,500
<b>TOTAL Charges for Services</b>	<b>4,505,300</b>	<b>4,886,200</b>	<b>5,217,000</b>
<b>Use of Money and Property</b>			
Interest	836,900	1,042,900	867,900
Other	31,000	60,800	500
Rents	808,500	917,800	912,700
<b>TOTAL Use of Money and Property</b>	<b>1,676,400</b>	<b>2,021,500</b>	<b>1,781,100</b>
<b>Miscellaneous</b>			
Administrative Fees	420,600	437,900	409,900
Donations	0	4,400	0
Insurance Revenues	410,700	396,000	414,900
Other	258,500	273,600	131,100
Proceeds From Bond Issue	0	10,143,800	0
Retirees Health	2,625,700	2,913,400	2,730,100
<b>TOTAL Miscellaneous</b>	<b>3,715,500</b>	<b>14,169,100</b>	<b>3,686,000</b>
<b>Total All Categories:</b>	<b>\$61,151,600</b>	<b>\$77,387,800</b>	<b>\$70,931,700</b>

# City of Rocklin

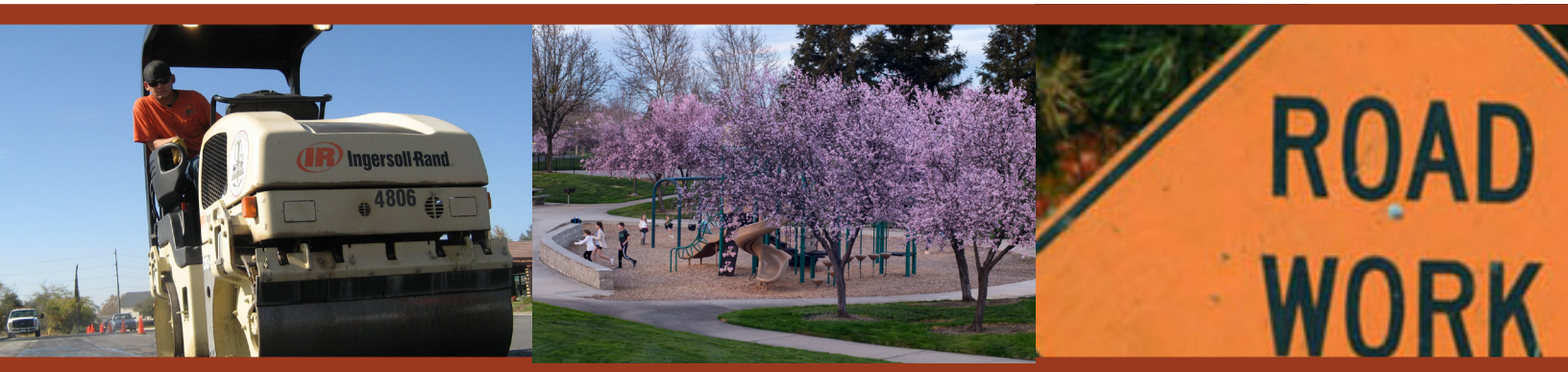
## General Fund Revenues by Category Budget Year 17-18

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>Taxes</b>	30,299,100	31,504,100	32,420,800
<b>Licenses and Permits</b>	2,304,600	2,426,500	2,694,800
<b>Intergovernmental</b>	631,700	1,169,700	659,500
<b>Fines, Forfeitures &amp; Penalties</b>	101,500	118,400	108,700
<b>Charges for Services</b>	2,427,300	2,430,000	2,267,500
<b>Use of Money and Property</b>	979,400	1,111,900	1,094,600
<b>Miscellaneous</b>	940,600	1,002,100	955,900
<b>Total All</b>	<b>\$37,684,200</b>	<b>\$39,762,700</b>	<b>\$40,201,800</b>





# Expenditures



**Department Expenditure Summary**  
**Expenditures by Department**  
**Operations Expenditures**  
**Operations Expenditures by Department &**  
**Fund**  
**Capital Expenditures**  
**Capital Expenditures by Department & Fund**  
**Total Departmental Expenditures by Fund**

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# City of Rocklin

## Department Expenditure Summary

Budget Year 17-18

### ADMINISTRATIVE SERVICES

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>ADMINISTRATIVE SERVICES</b>			
ASSISTANT CITY MANAGER / CFO	1.00	1.00	1.00
DIRECTOR OF ADMIN SERVICES	1.00	1.00	1.00
HUMAN RESOURCES MANAGER	1.00	1.00	1.00
INFORMATION TECHNOLOGY MANAGER	0.00	0.00	1.00
CITY CLERK	0.50	0.50	0.00
FINANCE OFFICER	1.00	1.00	1.00
PRINCIPAL SYSTEMS ENGINEER	1.00	1.00	0.00
SR NETWORK SERVICES ADMINISTRATOR	0.00	0.00	1.00
MANAGEMENT ANALYST	0.00	1.00	1.00
NETWORK SERVICES ADMINISTRATOR	1.00	1.00	0.00
FINANCIAL ANALYST	2.00	1.00	1.00
INFORMATION TECHNOLOGY ANALYST	1.00	1.00	1.00
DEPUTY CITY CLERK	0.50	0.50	0.00
SR ACCOUNTANT	0.00	1.00	1.00
SR INFORMATION TECHNOLOGY SPEC	1.00	1.00	1.00
ACCOUNTANT I/II	2.00	1.00	1.00
INFORMATION TECHNOLOGY SPECIALIST	1.00	1.00	1.00
PAYROLL ADMINISTRATOR	1.00	1.00	1.00
SR HUMAN RESOURCES TECHNICIAN	1.00	1.00	1.00
HUMAN RESOURCES TECHNICIAN I/II	2.00	2.00	2.00
RECREATION BUSINESS TECHNICIAN	0.00	1.00	1.00
ACCOUNTING TECHNICIAN I/II	3.00	3.00	3.00
PART-TIME OFFICE ASST I/II *	1.00	1.00	1.00
	<b>22.00</b>	<b>23.00</b>	<b>22.00</b>
<b>Expenditure Categories</b>			
CAPITAL EXPENSE	95,000	95,000	88,000
COMPENSATION	7,068,200	8,972,900	8,073,500
OPERATING EXPENSE	4,197,400	6,193,000	6,090,300
	<b>11,360,600</b>	<b>15,260,900</b>	<b>14,251,800</b>

# City of Rocklin

## Department Expenditure Summary

Budget Year 17-18

### ADMINISTRATIVE SERVICES

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b><u>Funding Sources</u></b>			
CAPITAL CONST - DEBT SERVICE	537,500	2,098,400	823,700
CAPITAL CONST IMPACT FEES	2,200	0	0
CDBG - HUD ENTITLEMENT	2,400	3,300	3,300
CDBG HOUSING REHABILITATION	900	800	800
CFD #5	336,700	349,600	336,100
CFD #6 OPEN SPACE MAINTENANCE	39,600	35,000	34,200
COMMUNITY PARK FEES	52,100	3,200	51,300
GAS TAXES	113,000	163,400	216,200
GENERAL FUND	6,530,500	7,396,200	8,533,800
LANDSCAPING & LIGHTING MAINT 2	160,200	171,300	187,600
LIGHTING MAINTENANCE DIST NO 1	28,000	30,700	31,500
OAK TREE MITIGATION FEES	5,000	0	0
PARK DEVELOPMENT FEES	0	100	0
RETIREEES HEALTH FUND	3,227,000	4,715,200	3,736,000
SALES TAX SB325	16,300	13,700	11,800
TECHNOLOGY FEE	303,400	280,000	285,500
TRAFFIC CIRCULATION IMPACT FEE	5,800	0	0
	11,360,600	15,260,900	14,251,800

# City of Rocklin

## Department Expenditure Summary

### Budget Year 17-18

#### ECONOMIC & COMMUNITY DEVELOPMENT

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>			
DIRECTOR OF ECONOMIC & COMM DEV	1.00	1.00	1.00
DIR OF OFFICE OF LONG RANGE PLNG	1.00	1.00	1.00
CHIEF BUILDING OFFICIAL	1.00	1.00	1.00
CITY ENGINEER	1.00	1.00	1.00
MNGR OF PLANNING SERVICES	1.00	1.00	1.00
MANAGER OF BUILDING SERVICES	0.00	0.25	1.00
SR PLANNER	1.00	1.00	1.00
ASSOCIATE PLANNER	1.00	1.00	1.00
BUILDING DIVISION SUPERVISOR	0.00	0.50	0.00
LAND DEVELOPMENT ENGINEER	1.00	1.00	1.00
FIRE PREVENTION PLANS EXAMINER	1.00	1.00	1.00
SR BLDG INSP/PLANS EXAMINER	1.00	0.25	0.00
PARK SERVICES MANAGER	0.00	1.00	0.00
MGR HOUSING & CODE COMPLIANCE	1.00	0.00	0.00
PERMIT SERVICES SUPERVISOR	1.00	1.00	1.00
ASSISTANT PLANNER	1.00	1.00	1.00
BUILDING INSPECTOR I/II	3.00	3.00	3.00
ENVIRONMENTAL SERVICES SPECIALIST	0.00	1.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPEC	1.00	1.00	1.00
PLANNING/BUILDING TECHNICIAN	4.00	4.00	4.00
SR OFFICE ASSISTANT	1.00	1.00	0.00
OFFICE ASSISTANT I/II	2.00	2.00	3.00
PART-TIME CODE COMPLIANCE OFFICER *	1.00	1.00	0.00
	<b>25.00</b>	<b>26.00</b>	<b>24.00</b>

#### Expenditure Categories

CAPITAL EXPENSE	0	0	0
COMPENSATION	3,074,000	3,059,200	3,207,000
OPERATING EXPENSE	1,046,000	959,000	869,600
	4,120,000	4,018,200	4,076,600

#### Funding Sources

CDBG - HUD ENTITLEMENT	53,100	53,100	53,100
GENERAL FUND	3,774,900	3,793,700	3,922,900
LOW MOD INCOME HOUSING ASSET	0	0	30,000
TECHNOLOGY FEE	50,000	0	0
TRAFFIC CIRCULATION IMPACT FEE	242,000	171,400	70,600
	4,120,000	4,018,200	4,076,600

# City of Rocklin

## Department Expenditure Summary

### Budget Year 17-18

#### FIRE

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>FIRE</b>			
FIRE CHIEF	1.00	1.00	1.00
BATTALION CHIEF - LINE	3.00	3.00	3.00
FIRE CAPTAIN	9.00	9.00	9.00
FIRE ENGINEER	9.00	9.00	9.00
FIREFIGHTER (PARAMEDIC)	7.00	8.00	8.00
FIREFIGHTER	5.00	4.00	4.00
FIRE PREVENTION OFFICER	1.00	1.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPEC	0.00	0.00	1.00
	<b>35.00</b>	<b>35.00</b>	<b>36.00</b>
<b><u>Expenditure Categories</u></b>			
CAPITAL EXPENSE	39,900	53,900	39,900
COMPENSATION	6,767,700	7,237,000	7,109,600
OPERATING EXPENSE	320,600	314,500	325,100
	7,128,200	7,605,400	7,474,600
<b><u>Funding Sources</u></b>			
CAPITAL CONST IMPACT FEES	39,900	53,900	39,900
GENERAL FUND	7,074,400	7,537,100	7,420,300
ROCKLIN CFD #1	13,900	14,400	14,400
	7,128,200	7,605,400	7,474,600

# City of Rocklin

## Department Expenditure Summary

Budget Year 17-18

### LEGISLATIVE

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>LEGISLATIVE</b>			
CITY MANAGER	1.00	1.00	1.00
CITY ATTORNEY	1.00	1.00	1.00
ASSISTANT CITY ATTORNEY	0.00	1.00	1.00
DEPUTY CITY ATTORNEY	1.00	0.00	0.00
CITY CLERK	0.50	0.50	1.00
DIR OF CITY COMMERCE & COMM.	1.00	1.00	1.00
RAET PROGRAM MANAGER	0.00	0.00	2.00
ASSOCIATE MANAGEMENT ANALYST	1.00	1.00	1.00
DEPUTY CITY CLERK	0.50	0.50	1.00
CODE ENFORCEMENT OFFICER	0.00	0.00	1.00
LEGAL SECRETARY	0.00	1.00	1.00
PART-TIME WEBSITE TECH *	1.00	1.00	1.00
PART-TIME CODE COMPLIANCE OFFICER *	0.00	0.00	1.00
	<b>7.00</b>	<b>8.00</b>	<b>13.00</b>
<b>Expenditure Categories</b>			
CAPITAL EXPENSE	0	0	0
COMPENSATION	1,731,600	1,599,900	1,862,500
OPERATING EXPENSE	1,161,500	1,595,100	543,600
	2,893,100	3,195,000	2,406,100
<b>Funding Sources</b>			
BOROSKI LANDFILL MONITORING	20,000	20,000	20,000
GENERAL FUND	2,873,100	2,936,700	2,343,100
GF - CODE ENFORCE. RESERVE	0	11,300	0
GF - ECONOMIC DEV. RESERVE	0	227,000	43,000
	2,893,100	3,195,000	2,406,100

# City of Rocklin

## Department Expenditure Summary

Budget Year 17-18

### PARKS & RECREATION

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>PARKS &amp; RECREATION</b>			
DIRECTOR OF PARKS & RECREATION	0.00	0.00	1.00
DIRECTOR OF REC, ARTS, & EVENTS	1.00	1.00	0.00
PARK SERVICES MANAGER	0.00	0.00	1.00
RECREATION BUSINESS PROG. MANAGER	1.00	0.00	0.00
RAET PROGRAM MANAGER	0.00	3.00	1.00
SPECIAL EVENTS MANAGER	1.00	0.00	0.00
PARKS DIVISION SUPERVISOR	0.00	0.00	1.00
MARKETING & DEVELOPMENT SPECIALIST	1.00	1.00	1.00
RECREATION SUPERVISOR	1.00	0.00	0.00
SR DEPARTMENT ADMIN SPECIALIST	0.00	1.00	1.00
RECREATION BUSINESS TECH	1.00	0.00	0.00
LANDSCAPE INSPECTOR	0.00	0.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPEC	1.00	0.00	0.00
RECREATION COORDINATOR	0.00	1.00	1.00
LANDSCAPE SVCS TRADE WORKER	0.00	0.00	3.00
IRRIGATION MAINTENANCE TECHNICIAN	0.00	0.00	2.00
SR BUILDING MAINTENANCE WORKER	0.00	1.00	1.00
LANDSCAPE SERVICES WORKER	0.00	0.00	3.00
SR OFFICE ASSISTANT	1.00	1.00	1.00
PART-TIME OFFICE ASST I/II *	2.00	2.00	2.00
PART-TIME SR PROGRAM ASSISTANT *	0.00	1.00	1.00
PART-TIME PROGRAM ASSISTANT II *	0.00	4.00	4.00
PART-TIME PARKS & REC SPEC I/II *	5.00	0.00	0.00
	<b>15.00</b>	<b>16.00</b>	<b>25.00</b>

#### Expenditure Categories

CAPITAL EXPENSE	0	0	0
COMPENSATION	1,154,600	1,251,400	2,345,500
OPERATING EXPENSE	500,500	497,900	2,457,400
	1,655,100	1,749,300	4,802,900

#### Funding Sources

CFD #5	0	0	1,484,200
GENERAL FUND	1,379,500	1,535,300	3,056,000
OAK TREE MITIGATION FEES	0	0	47,800
PARK DEVELOPMENT FEES	0	0	60,000
QUARRY PARK FUND	275,600	214,000	154,900
	1,655,100	1,749,300	4,802,900



# City of Rocklin

## Department Expenditure Summary

### Budget Year 17-18

#### POLICE

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>POLICE</b>			
POLICE CHIEF	1.00	1.00	1.00
POLICE CAPTAIN	2.00	2.00	2.00
POLICE LIEUTENANT	3.00	3.00	3.00
MGR OF POLICE RECORDS & COMM	1.00	1.00	1.00
POLICE SERGEANT	6.00	6.00	6.00
POLICE OFFICER (CORPORAL)	5.00	5.00	5.00
POLICE OFFICER	41.00	41.00	43.00
PUBLIC SAFETY DISPATCH SUPERVISOR	2.00	2.00	2.00
COMMUNITY SERVICE OFFICER	3.00	3.00	3.00
CRIME ANALYST	1.00	1.00	1.00
POLICE RECORDS SUPERVISOR	1.00	1.00	1.00
POLICE TECHNICAL ASSETS COORD	1.00	1.00	1.00
EXECUTIVE ASST TO POLICE CHIEF	0.00	1.00	1.00
SENIOR POLICE TECHNICIAN	0.00	1.00	1.00
DEPARTMENTAL ADMINISTRATIVE SPEC	1.00	0.00	0.00
EVIDENCE/PROPERTY TECHNICIAN	1.00	1.00	1.00
PUBLIC SAFETY DISPATCHER I/II	11.00	11.00	11.00
ADMINISTRATIVE ASST TO POLICE CHIEF	1.00	0.00	0.00
POLICE RECORDS CLERK	2.00	2.00	3.00
ANIMAL CONTROL OFFICER	2.00	2.00	2.00
PART-TIME POLICE DISPATCHER I/II *	2.00	2.00	1.00
PART-TIME POLICE CLERK *	5.00	5.00	2.00
	<b>92.00</b>	<b>92.00</b>	<b>91.00</b>

#### Expenditure Categories

CAPITAL EXPENSE	103,200	165,000	20,000
COMPENSATION	13,451,600	13,425,000	13,928,000
OPERATING EXPENSE	822,300	796,600	770,800
	14,377,100	14,386,600	14,718,800

#### Funding Sources

ASSET FORFEITURE - FEDERAL	64,300	64,600	0
ASSET FORFEITURE - STATE	38,900	38,900	0
GENERAL FUND	14,218,100	14,237,000	14,710,100
QUARRY PARK FUND	19,000	8,700	8,700
TECHNOLOGY FEE	36,800	36,800	0
TRAFFIC SAFETY/ PD GRANTS	0	600	0
	14,377,100	14,386,600	14,718,800

# City of Rocklin

## Department Expenditure Summary

### Budget Year 17-18

#### PUBLIC SERVICES

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>PUBLIC SERVICES</b>			
DIRECTOR OF PUBLIC SERVICES	1.00	1.00	1.00
DEPUTY DIRECTOR - PUBLIC SERVICES	1.00	1.00	1.00
ENVIRONMENTAL SERVICES OPER MGR	1.00	1.00	1.00
PUBLIC SERVICES MGR	1.00	1.00	1.00
ASSOCIATE CIVIL ENGINEER	0.00	1.00	1.00
FACILITIES OPERATIONS SUPERINTENDENT	0.00	0.00	1.00
GIS ANALYST I/II	2.00	2.00	2.00
ASSISTANT CIVIL ENGINEER	1.00	0.00	0.00
TRAFFIC MAINTENANCE SUPERVISOR	1.00	1.00	1.00
FACILITIES MAINTENANCE SUPERVISOR	1.00	1.00	0.00
STREET MAINTENANCE SUPERVISOR	1.00	1.00	1.00
PUBLIC SERVICES ADMIN SUPV	1.00	1.00	1.00
LANDSCAPE SERVICES SUPERVISOR	2.00	2.00	1.00
FLEET SERVICES SUPERVISOR	1.00	1.00	1.00
SR CONSTRUCTION INSPECTOR	1.00	1.00	1.00
SR TRAFFIC CONTROL & LIGHTING TECH	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 & LIGHTING TECH	1.00	2.00	2.00
ENGINEERING TECHNICIAN I	1.00	1.00	1.00
PUBLIC SERVICES BUSINESS TECHNICIAN	1.00	1.00	1.00
LANDSCAPE INSPECTOR	1.00	1.00	0.00
SR IRRIGATION MAINTENANCE TECH	1.00	1.00	1.00
BUILDING TRADES WORKER	4.00	4.00	4.00
ENVIRONMENTAL SERVICES TECH	0.00	0.00	1.00
EQUIPMENT MECHANIC I/II	3.00	3.00	3.00
LANDSCAPE SERVICES TRADES WORKER	4.00	4.00	1.00
ADMINISTRATIVE ASSISTANT	1.00	1.00	0.00
SR STREET MAINTENANCE WORKER	2.00	2.00	2.00
IRRIGATION MAINTENANCE TECHNICIAN	4.00	4.00	2.00
TRAFFIC MAINTENANCE ASSISTANT	1.00	0.00	0.00
BUILDING MAINTENANCE WORKER	3.00	2.00	2.00
LANDSCAPE SERVICES WORKER	4.00	4.00	1.00
STREET MAINTENANCE WORKER	3.00	3.00	4.00
	<b>53.00</b>	<b>52.00</b>	<b>43.00</b>
<b>Expenditure Categories</b>			
CAPITAL EXPENSE	3,638,100	7,009,000	16,638,300
COMPENSATION	6,434,600	6,438,000	5,466,400
OPERATING EXPENSE	9,514,900	9,818,000	8,750,300
	<b>19,587,600</b>	<b>23,265,000</b>	<b>30,855,000</b>

# City of Rocklin

## Department Expenditure Summary

Budget Year 17-18

### PUBLIC SERVICES

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b><u>Funding Sources</u></b>			
ADA	48,400	48,400	0
BICYCLE AND PEDESTRIAN	115,200	0	243,600
CAPITAL CONST IMPACT FEES	1,500	2,000	2,000
CDBG - HUD ENTITLEMENT	200,200	278,800	160,500
CFD #5	3,641,200	3,688,600	2,136,000
CFD #6 OPEN SPACE MAINTENANCE	235,400	233,100	262,200
GAS TAXES	962,800	967,400	1,024,200
GENERAL FUND	4,575,500	4,691,100	6,653,500
GF - STREETS MAINT. RESERVE	620,200	746,400	700,000
LANDSCAPING & LIGHTING MAINT 2	1,627,200	1,644,200	1,729,500
LIGHTING MAINTENANCE DIST NO 1	221,600	217,300	216,300
LOW CARBON TRANSIT PROGRAM	0	0	37,900
LOW MOD INCOME HOUSING ASSET	0	0	50,000
OAK TREE MITIGATION FEES	249,500	248,200	103,100
PARK DEVELOPMENT FEES	0	0	60,000
PARK REPAIR & MAINTENANCE	45,300	45,300	0
PROP 1B PTMISEA	0	98,300	350,000
PROP 1B TSSSDRA	0	0	70,200
ROCKLIN PFA - CAPITAL	0	1,904,400	5,175,700
SALES TAX SB325	3,182,300	2,880,800	5,707,100
SB325 TRANSIT FUNDS	630,000	613,700	695,700
STREETS SR/GRANTS FUND	630,000	943,800	2,410,000
TECHNOLOGY FEE	18,500	18,500	15,000
TRAFFIC CIRCULATION IMPACT FEE	434,800	1,545,600	292,800
VEHICLE FLEET MANAGEMENT	2,148,000	2,449,100	2,759,700
	19,587,600	23,265,000	30,855,000

# City of Rocklin

## Department Expenditure Summary Budget Year 17-18

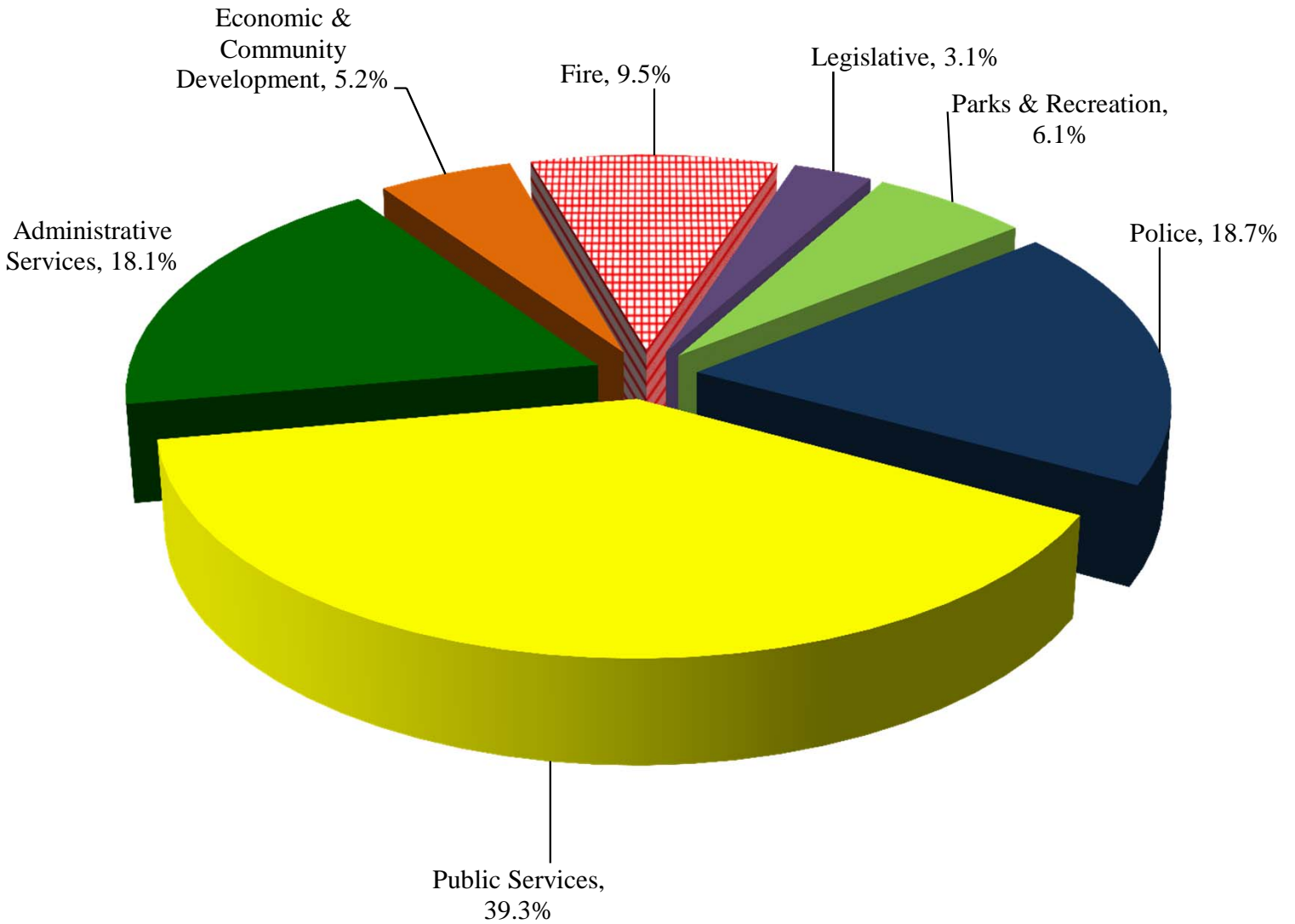
	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b><u>Positions Totals</u></b>			
	249.00	252.00	254.00 **
<b><u>Expenditures Categories Totals</u></b>			
<b>Capital Expense Totals:</b>	3,876,200	7,322,900	16,786,200
<b>Compensation Totals:</b>	39,682,300	41,983,400	41,992,500
<b>Operating Expense Totals:</b>	17,563,200	20,174,100	19,807,100
<b>Total All Departments:</b>	<b>\$61,121,700</b>	<b>\$69,480,400</b>	<b>\$78,585,800</b>

\* Denotes part-time positions that are not full-time equivalents.

\*\*Includes 13 permanent part-time positions in FY 17/18.

# City of Rocklin

## Expenditures by Department Budget Year 17/18



# City of Rocklin

## Operations Expenditures

### Budget Year 17-18

	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Projected Actual</b>	<b>FY 17-18 Budget</b>
ADMINISTRATIVE SERVICES	11,265,600	15,165,900	14,163,800
ECONOMIC & COMMUNITY DEVELOPMENT	4,120,000	4,018,200	4,076,600
FIRE	7,088,300	7,551,500	7,434,700
LEGISLATIVE	2,893,100	3,195,000	2,406,100
PARKS & RECREATION	1,655,100	1,749,300	4,802,900
POLICE	14,273,900	14,221,600	14,698,800
PUBLIC SERVICES	15,949,500	16,256,000	14,216,700
<b>TOTAL Operations Expenditures:</b>	<b>\$57,245,500</b>	<b>\$62,157,500</b>	<b>\$61,799,600</b>

# City of Rocklin

## Operations Expenditures by Department & Fund Budget Year 17-18

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>ADMINISTRATIVE SERVICES</b>			
CAPITAL CONST - DEBT SERVICE	537,500	2,098,400	823,700
CAPITAL CONST IMPACT FEES	2,200	0	0
CDBG - HUD ENTITLEMENT	2,400	3,300	3,300
CDBG HOUSING REHABILITATION	900	800	800
CFD #5	336,700	349,600	336,100
CFD #6 OPEN SPACE MAINTENANCE	39,600	35,000	34,200
COMMUNITY PARK FEES	52,100	3,200	51,300
GAS TAXES	113,000	163,400	216,200
GENERAL FUND	6,530,500	7,396,200	8,533,800
LANDSCAPING & LIGHTING MAINT 2	160,200	171,300	187,600
LIGHTING MAINTENANCE DIST NO 1	28,000	30,700	31,500
OAK TREE MITIGATION FEES	5,000	0	0
PARK DEVELOPMENT FEES	0	100	0
RETIREEES HEALTH FUND	3,227,000	4,715,200	3,736,000
SALES TAX SB325	16,300	13,700	11,800
TECHNOLOGY FEE	208,400	185,000	197,500
TRAFFIC CIRCULATION IMPACT FEE	5,800	0	0
<b>TOTAL ADMINISTRATIVE SERVICES:</b>	<b>11,265,600</b>	<b>15,165,900</b>	<b>14,163,800</b>
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>			
CDBG - HUD ENTITLEMENT	53,100	53,100	53,100
GENERAL FUND	3,774,900	3,793,700	3,922,900
LOW MOD INCOME HOUSING ASSET	0	0	30,000
TECHNOLOGY FEE	50,000	0	0
TRAFFIC CIRCULATION IMPACT FEE	242,000	171,400	70,600
<b>TOTAL ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>	<b>4,120,000</b>	<b>4,018,200</b>	<b>4,076,600</b>
<b>FIRE</b>			
GENERAL FUND	7,074,400	7,537,100	7,420,300
ROCKLIN CFD #1	13,900	14,400	14,400
<b>TOTAL FIRE:</b>	<b>7,088,300</b>	<b>7,551,500</b>	<b>7,434,700</b>

# City of Rocklin

## Operations Expenditures by Department & Fund Budget Year 17-18

	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Projected Actual</b>	<b>FY 17-18 Budget</b>
<b>LEGISLATIVE</b>			
BOROSKI LANDFILL MONITORING	20,000	20,000	20,000
GENERAL FUND	2,873,100	2,936,700	2,343,100
GF - CODE ENFORCE. RESERVE	0	11,300	0
GF - ECONOMIC DEV. RESERVE	0	227,000	43,000
<b>TOTAL LEGISLATIVE:</b>	<b>2,893,100</b>	<b>3,195,000</b>	<b>2,406,100</b>
<b>PARKS &amp; RECREATION</b>			
CFD #5	0	0	1,484,200
GENERAL FUND	1,379,500	1,535,300	3,056,000
OAK TREE MITIGATION FEES	0	0	47,800
PARK DEVELOPMENT FEES	0	0	60,000
QUARRY PARK FUND	275,600	214,000	154,900
<b>TOTAL PARKS &amp; RECREATION:</b>	<b>1,655,100</b>	<b>1,749,300</b>	<b>4,802,900</b>
<b>POLICE</b>			
GENERAL FUND	14,218,100	14,175,500	14,690,100
QUARRY PARK FUND	19,000	8,700	8,700
TECHNOLOGY FEE	36,800	36,800	0
TRAFFIC SAFETY/ PD GRANTS	0	600	0
<b>TOTAL POLICE:</b>	<b>14,273,900</b>	<b>14,221,600</b>	<b>14,698,800</b>



# City of Rocklin

## Operations Expenditures by Department & Fund Budget Year 17-18

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>PUBLIC SERVICES</b>			
ADA	48,400	48,400	0
BICYCLE AND PEDESTRIAN	1,600	0	0
CAPITAL CONST IMPACT FEES	1,500	2,000	2,000
CDBG - HUD ENTITLEMENT	200,200	278,800	160,500
CFD #5	3,641,200	3,684,600	2,129,700
CFD #6 OPEN SPACE MAINTENANCE	235,400	233,100	262,200
GAS TAXES	962,800	967,400	1,024,200
GENERAL FUND	4,510,500	4,488,900	3,352,200
GF - STREETS MAINT. RESERVE	620,200	746,400	700,000
LANDSCAPING & LIGHTING MAINT 2	1,627,200	1,640,200	1,629,500
LIGHTING MAINTENANCE DIST NO 1	221,600	217,300	216,300
LOW CARBON TRANSIT PROGRAM	0	0	37,900
OAK TREE MITIGATION FEES	149,500	146,800	101,700
PARK REPAIR & MAINTENANCE	45,300	45,300	0
PROP 1B TSSSDRA	0	0	70,200
ROCKLIN PFA - CAPITAL	0	1,300	21,500
SALES TAX SB325	1,072,800	1,096,100	1,276,600
SB325 TRANSIT FUNDS	630,000	613,700	695,700
TECHNOLOGY FEE	18,500	18,500	15,000
TRAFFIC CIRCULATION IMPACT FEE	434,800	67,800	292,800
VEHICLE FLEET MANAGEMENT	1,528,000	1,959,400	2,228,700
<b>TOTAL PUBLIC SERVICES:</b>	<b>15,949,500</b>	<b>16,256,000</b>	<b>14,216,700</b>
<b>TOTAL Operations Expenditures:</b>	<b>\$57,245,500</b>	<b>\$62,157,500</b>	<b>\$61,799,600</b>

# City of Rocklin

## Capital Expenditures Budget Year 17-18

	<b>FY 16-17 Original Budget</b>	<b>FY 16-17 Projected Actual</b>	<b>FY 17-18 Budget</b>
ADMINISTRATIVE SERVICES	95,000	95,000	88,000
ECONOMIC & COMMUNITY DEVELOPMENT	0	0	0
FIRE	39,900	53,900	39,900
LEGISLATIVE	0	0	0
PARKS & RECREATION	0	0	0
POLICE	103,200	165,000	20,000
PUBLIC SERVICES	3,638,100	7,009,000	16,638,300
<b>TOTAL Capital Expenditures :</b>	<b>\$3,876,200</b>	<b>\$7,322,900</b>	<b>\$16,786,200</b>

# City of Rocklin

## Capital Expenditures by Department & Fund

### Budget Year 17-18

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<hr/>			
<b>ADMINISTRATIVE SERVICES</b>			
TECHNOLOGY FEE	95,000	95,000	88,000
<b>TOTAL ADMINISTRATIVE SERVICES:</b>	<b>95,000</b>	<b>95,000</b>	<b>88,000</b>
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>			
<hr/>			
<b>TOTAL ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIRE</b>			
CAPITAL CONST IMPACT FEES	39,900	53,900	39,900
<b>TOTAL FIRE:</b>	<b>39,900</b>	<b>53,900</b>	<b>39,900</b>
<b>LEGISLATIVE</b>			
<hr/>			
<b>TOTAL LEGISLATIVE:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS &amp; RECREATION</b>			
<hr/>			
<b>TOTAL PARKS &amp; RECREATION:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POLICE</b>			
GENERAL FUND	0	61,500	20,000
ASSET FORFEITURE - STATE	38,900	38,900	0
ASSET FORFEITURE - FEDERAL	64,300	64,600	0
<b>TOTAL POLICE:</b>	<b>103,200</b>	<b>165,000</b>	<b>20,000</b>

# City of Rocklin

## Capital Expenditures by Department & Fund

### Budget Year 17-18

	FY 16-17 Original Budget	FY 16-17 Projected Actual	FY 17-18 Budget
<b>PUBLIC SERVICES</b>			
GENERAL FUND	65,000	202,200	3,301,300
SALES TAX SB325	2,109,500	1,784,700	4,430,500
BICYCLE AND PEDESTRIAN	113,600	0	243,600
PROP 1B PTMISEA	0	98,300	350,000
CFD #5	0	4,000	6,300
LANDSCAPING & LIGHTING MAINT 2	0	4,000	100,000
STREETS SR/GRANTS FUND	630,000	943,800	2,410,000
LOW MOD INCOME HOUSING ASSET	0	0	50,000
PARK DEVELOPMENT FEES	0	0	60,000
TRAFFIC CIRCULATION IMPACT FEE	0	1,477,800	0
OAK TREE MITIGATION FEES	100,000	101,400	1,400
ROCKLIN PFA - CAPITAL	0	1,903,100	5,154,200
VEHICLE FLEET MANAGEMENT	620,000	489,700	531,000
<b>TOTAL PUBLIC SERVICES:</b>	<b>3,638,100</b>	<b>7,009,000</b>	<b>16,638,300</b>
 <b>TOTAL Capital Expenditures:</b>	 <b>\$3,876,200</b>	 <b>\$7,322,900</b>	 <b>\$16,786,200</b>

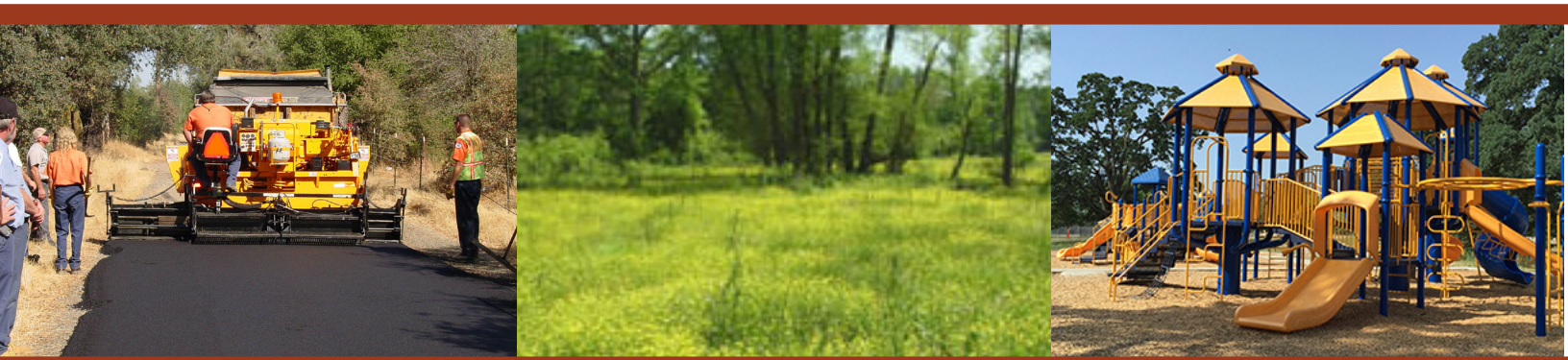
# City of Rocklin

## Total Departmental Expenditures by Fund Budget Year 17-18

	Economic & Community Development	Administrative Services	Fire	Legislative	Parks & Recreation	Police	Public Services	Total By Fund
100 GENERAL FUND	3,922,900	8,533,800	7,420,300	2,343,100	3,056,000	14,710,100	6,653,500	46,639,700
111 QUARRY PARK FUND	-	-	-	-	154,900	8,700	-	163,600
120 GF - STREETS MAINT. RESERVE	-	-	-	-	-	-	700,000	700,000
121 GF - CODE ENFORCE. RESERVE	-	-	-	-	-	-	-	-
122 GF - ECONOMIC DEV. RESERVE	-	-	-	43,000	-	-	-	43,000
130 TECHNOLOGY FEE	-	285,500	-	-	-	-	15,000	300,500
151 RETIREES HEALTH FUND	-	3,736,000	-	-	-	-	-	3,736,000
201 GAS TAXES	-	216,200	-	-	-	-	1,024,200	1,240,400
210 SALES TAX SB325	-	11,800	-	-	-	-	5,707,100	5,718,900
211 SB325 TRANSIT FUNDS	-	-	-	-	-	-	695,700	695,700
212 BICYCLE AND PEDESTRIAN	-	-	-	-	-	-	243,600	243,600
216 PROP 1B TSSSDRA	-	-	-	-	-	-	70,200	70,200
217 PROP 1B PTMISEA	-	-	14,400	-	-	-	350,000	350,000
219 LOW CARBON TRANSIT PROGRAM	-	-	-	-	-	-	37,900	37,900
221 REC FACILITIES CONTRIBUTION	-	-	-	-	-	-	-	-
230 LIGHTING MAINTENANCE DIST NO 1	-	31,500	-	-	-	-	216,300	247,800
231 ROCKLIN CFD #1	-	-	-	-	-	-	-	14,400
232 CFD #5	-	336,100	-	-	1,484,200	-	2,136,000	3,956,300
233 CFD #6 OPEN SPACE MAINTENANCE	-	34,200	-	-	-	-	262,200	296,400
235 LANDSCAPING & LIGHTING MAINT 2	-	187,600	-	-	-	-	1,729,500	1,917,100
240 STREETS SR/GRANTS FUND	-	-	-	-	-	-	2,410,000	2,410,000
242 ASSET FORFEITURE - STATE	-	-	-	-	-	-	-	-
243 ASSET FORFEITURE - FEDERAL	-	-	-	-	-	-	-	-
244 TRAFFIC SAFETY/ PD GRANTS	-	-	-	-	-	-	-	-
251 CDBG HOUSING REHABILITATION	-	800	-	-	-	-	-	800
253 CDBG 2000 - OAK COURT	-	-	-	-	-	-	-	-
254 CDBG - FIRST TIME HOME BUYERS	-	-	-	-	-	-	-	-
257 CDBG - HUD ENTITLEMENT	53,100	3,300	-	-	-	-	160,500	216,900
270 LOW MOD INCOME HOUSING ASSET	30,000	-	-	-	-	-	50,000	80,000
300 PARK DEVELOPMENT FEES	-	-	-	-	60,000	-	60,000	120,000
301 COMMUNITY PARK FEES	-	51,300	-	-	-	-	-	51,300
302 TRAFFIC CIRCULATION IMPACT FEE	70,600	-	-	-	-	-	292,800	363,400
304 CAPITAL CONST IMPACT FEES	-	-	39,900	-	-	-	2,000	41,900
305 OAK TREE MITIGATION FEES	-	-	-	-	47,800	-	103,100	150,900
306 WHITNEY RANCH TRUNK SEWER PROJ	-	-	-	-	-	-	-	-
311 ROCKLIN PFA - CAPITAL	-	-	-	-	-	-	5,175,700	5,175,700
400 CAPITAL CONST - DEBT SERVICE	-	823,700	-	-	-	-	-	823,700
500 VEHICLE FLEET MANAGEMENT	-	-	-	-	-	-	2,759,700	2,759,700
727 BOROSKI LANDFILL MONITORING	-	-	-	20,000	-	-	-	20,000
728 WETLANDS MAINT PARCEL 34	-	-	-	-	-	-	-	-
729 CONS. EASEMENT ENDOW	-	-	-	-	-	-	-	-
736 SUP LAW ENF SERVE AB3229	-	-	-	-	-	-	-	-
737 ADA	-	-	-	-	-	-	-	-
738 PARK REPAIR & MAINTENANCE	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$4,076,600</b>	<b>\$14,251,800</b>	<b>\$7,474,600</b>	<b>\$2,406,100</b>	<b>\$4,802,900</b>	<b>\$14,718,800</b>	<b>\$30,855,000</b>	<b>\$78,585,800</b>

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# Fund Analysis



**Fund Analysis Budget Projection 2016-2017**

**Fund Analysis Budget Estimate 2017-2018**

**Summary of Transfers Budget 2017-2018**

# CITY OF ROCKLIN

## Fund Analysis Budget Projection 2016-2017

		Beginning Balance	Revenue	Expenses
<b>FUNDS</b>				
100	<b>GENERAL FUND Reserved</b>			
	Building Repair Allocation	248,200	189,000	305,000
	Self Insured Losses	1,000,000	375,000	1,200,700
	Disaster Contingency	1,000,000		
	Operating Reserve	10,090,300		
	<b>GENERAL FUND Reserved Totals</b>	12,338,500	564,000	1,505,700
	<b>GENERAL FUND Unreserved</b>	9,807,600	39,011,100	40,621,400
	<b>TOTAL GENERAL FUND</b>	22,146,100	39,575,100	42,127,100
111	QUARRY PARK FUND	(51,500)	216,900	222,700
120	GF - STREET MAINT. RESERVE	1,256,400	-	746,400
121	GF - CODE ENFORCE. RESERVE	299,100	-	11,300
122	GF - ECONOMIC DEV. RESERVE	268,200	-	227,000
130	TECHNOLOGY FEE	528,200	417,200	335,300
151	RETIREES HEALTH FUND	8,508,400	2,913,400	4,715,200
201	GAS TAX ALL SECTIONS	1,925,700	1,184,500	1,130,800
210	SALES TAX - SB325	1,832,500	2,871,900	2,894,500
211	SB325 TRANSIT FUNDS	-	613,700	613,700
212	BICYCLE AND PEDESTRIAN FACILITY	(49,400)	49,400	-
216	PROP 1B TSSSDRA	-	-	-
217	PROP 1B PTMISEA	(98,500)	-	98,300
219	LOW CARBON TRANSIT PROGRAM	-	-	-
221	REC FACILITIES CONTRIBUTION	34,300	-	-
230	LIGHTING MAINTENANCE DIST NO 1	-	250,300	248,000
231	ROCKLIN CFD #1	-	1,443,200	14,400
232	CFD #5	2,088,000	4,017,300	4,038,200
233	CFD #6 OPEN SPACE MAINTENANCE	220,900	276,400	268,100
235	LANDSCAPING & LIGHTING MAINT 2	1,470,600	1,894,900	1,815,500



# CITY OF ROCKLIN

## Fund Analysis Budget Projection 2016-2017

Interest	Transfers In	Transfers Out	Ending Balance
			132,200
	1,825,700		2,000,000
			1,000,000
	375,600		10,465,900
-	2,201,300	-	13,598,100
187,600	832,400	669,300	8,548,000
<b>187,600</b>	<b>3,033,700</b>	<b>669,300</b>	<b>22,146,100</b>
-	-	-	(57,300)
-	292,200 #	-	802,200
-	32,400 #	-	320,200
-	32,400 #	-	73,600
-	-	-	610,100
563,700	292,300 #	-	7,562,600
11,700	-	207,900	1,783,200
9,800	-	633,200	1,186,500
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	(196,800)
-	-	-	-
200	-	-	34,500
-	-	2,300	-
-	-	1,428,800	-
13,600	2,800	83,600	1,999,900
1,500	-	5,800	224,900
9,100	-	26,300	1,532,800

# Represents transfer of annual GF surplus with 45% going Retiree's Health (Fund 151) and the remainder split 45% Reserved for Streets Projects (Fund 120), 5% Reserved for Economic Development (Fund 122) and 5% Reserved for Code Enforcement (Fund 121). Transfer is limited by the Indirect Cost Allocation to the General Fund.

# CITY OF ROCKLIN

## Fund Analysis Budget Projection 2016-2017

	Beginning Balance	Revenue	Expenses
<b>FUNDS</b>			
240 STREETS SR/GRANTS FUND	(829,600)	1,773,400	943,800
242 ASSET FORFEITURE - STATE	38,900	8,800	38,900
243 ASSET FORFEITURE - FEDERAL	64,400	-	64,600
244 TRAFFIC SAFETY / PD GRANTS	(5,300)	5,900	600
251 CDBG HOUSING REHABILITATION	336,500	-	800
253 CDBG 2000 - OAK COURT	308,700	-	-
254 CDBG - FIRST TIME HOME BUYERS	124,200	-	-
257 CDBG - HUD ENTITLEMENT	-	396,600	335,200
270 LOW MOD INCOME HOUSING ASSET	11,944,700	-	-
300 PARK DEVELOPMENT FEES	(204,500)	375,000	100
301 COMMUNITY PARK FEES	(625,600)	339,500	3,200
302 TRAFFIC CIRC IMPACT FEE	416,300	2,847,900	1,717,000
304 CAPITAL CONST IMPACT FEES	1,072,200	2,374,500	55,900
305 OAK TREE MITIGATION FEES	1,524,900	133,000	248,200
306 WHITNEY RANCH TRUNK SEWER FEE	67,500	72,100	-
311 ROCKLIN PFA - CAPITAL	-	8,000,000	1,904,400
400 CAPITAL CONST - DEBT SERVICE	-	2,143,800	2,098,400
500 VEHICLE FLEET MANAGEMENT	4,675,000	2,013,300	2,449,100
727 BOROSKI LANDFILL MONITORING TR	-	-	20,000
728 WETLANDS MAINT TRUST PARCEL 34	65,200	-	-
729 CONS. EASEMENT ENDOW	453,500	-	-
736 SUP LAW ENF SERVE AB3229	-	106,900	-
737 ADA	48,400	-	48,400
738 PARKS REPAIR & MAINTENANCE	45,300	30,000	45,300
<b>TOTAL All Funds:</b>	<b>59,899,700</b>	<b>76,344,900</b>	<b>69,480,400</b>

# CITY OF ROCKLIN

## Fund Analysis Budget Projection 2016-2017

Interest	Transfers In	Transfers Out	Ending Balance
-	-	-	-
100	-	-	8,900
200	-	-	-
-	-	-	-
-	-	-	335,700
-	-	-	308,700
-	-	-	124,200
-	-	61,400	-
172,200	-	-	12,116,900
-	-	-	170,400
-	-	-	(289,300)
15,200	-	360,100	1,202,300
12,300	-	526,900	2,876,200
9,000	-	48,400	1,370,300
600	-	-	140,200
16,800	-	16,800	6,095,600
100	532,900	-	578,400
12,000	-	56,200	4,195,000
-	20,000	-	-
4,400	-	2,000	67,600
2,800	-	2,800	453,500
-	-	106,900	-
-	-	-	-
-	-	-	30,000
<b>1,042,900</b>	<b>4,238,700</b>	<b>4,238,700</b>	<b>67,807,100</b>

# CITY OF ROCKLIN

## Fund Analysis Budget Estimate 2017-2018

		Beginning Balance	Revenue	Expenses
<b>FUNDS</b>				
100	<b>GENERAL FUND Reserved</b>			
	Building Repair Allocation	132,200	189,000	320,000
	Self Insured Losses	2,000,000	414,900	1,153,200
	Disaster Contingency	1,000,000		
	Operating Reserve	10,465,900		
	GENERAL FUND Reserved Totals	13,598,100	603,900	1,473,200
	<b>GENERAL FUND Unreserved</b>	8,548,000	39,407,500	45,166,500
	<b>TOTAL GENERAL FUND</b>	<b>22,146,100</b>	<b>40,011,400</b>	<b>46,639,700</b>
111	QUARRY PARK FUND	(57,300)	280,500	163,600
120	GF - STREET MAINT. RESERVE	802,200	-	700,000
121	GF - CODE ENFORCE. RESERVE	320,200	-	-
122	GF - ECONOMIC DEV. RESERVE	73,600	-	43,000
130	TECHNOLOGY FEE	610,100	401,500	300,500
151	RETIREES HEALTH FUND	7,562,600	2,730,100	3,736,000
201	GAS TAX ALL SECTIONS	1,783,200	1,269,700	1,240,400
210	SALES TAX - SB325	1,186,500	5,946,600	5,718,900
211	SB325 TRANSIT FUNDS	-	695,700	695,700
212	BICYCLE AND PEDESTRIAN FACILIT	-	243,600	243,600
216	PROP 1B TSSSDRA	-	70,200	70,200
217	PROP 1B PTMISEA	(196,800)	460,000	350,000
219	LOW CARBON TRANSIT PROGRAM	-	37,900	37,900
221	REC FACILITIES CONTRIBUTION	34,500	-	-
230	LIGHTING MAINTENANCE DIST NO 1	-	250,200	247,800
231	ROCKLIN CFD #1	-	1,442,200	14,400
232	CFD #5	1,999,900	4,000,000	3,956,300
233	CFD #6 OPEN SPACE MAINTENANCE	224,900	276,400	296,400
235	LANDSCAPING & LIGHTING MAINT 2	1,532,800	1,893,000	1,917,100

# CITY OF ROCKLIN

## Fund Analysis Budget Estimate 2017-2018

Interest	Transfers In	Transfers Out	Ending Balance
			1,200
	738,300		2,000,000
			1,000,000
	363,700		10,829,600
-	1,102,000	-	13,830,800
190,400	2,264,400	20,000	5,223,800
<b>190,400</b>	<b>3,366,400</b>	<b>20,000</b>	<b>19,054,600</b>
-	-	-	59,600
-	-	-	102,200
-	-	320,200 *	-
-	320,200 *	-	350,800
-	-	-	711,100
507,500	-	-	7,064,200
12,200	-	191,200	1,633,500
17,100	-	1,155,300	276,000
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	(86,800)
-	-	-	-
200	-	-	34,700
-	-	2,400	-
-	-	1,427,800	-
14,900	3,200	78,300	1,983,400
1,700	-	7,300	199,300
10,500	-	24,900	1,494,300

\* Code Enforcement Reserve Fund (121) closed as of 7/1/17 with balance transferred to Economic Development Reserve (Fund 122).

# CITY OF ROCKLIN

## Fund Analysis Budget Estimate 2017-2018

	Beginning Balance	Revenue	Expenses
<b>FUNDS</b>			
240 STREETS SR/GRANTS FUND	-	2,410,000	2,410,000
242 ASSET FORFEITURE - STATE	8,900	-	-
243 ASSET FORFEITURE - FEDERAL	-	-	-
244 TRAFFIC SAFETY / PD GRANTS	-	-	-
251 CDBG HOUSING REHABILITATION	335,700	-	800
253 CDBG 2000 - OAK COURT	308,700	-	-
254 CDBG - FIRST TIME HOME BUYERS	124,200	-	-
257 CDBG - HUD ENTITLEMENT	-	264,400	216,900
270 LOW MOD INCOME HOUSING ASSET	12,116,900	-	80,000
300 PARK DEVELOPMENT FEES	170,400	450,000	120,000
301 COMMUNITY PARK FEES	(289,300)	259,800	51,300
302 TRAFFIC CIRC IMPACT FEE	1,202,300	2,179,200	363,400
304 CAPITAL CONST IMPACT FEES	2,876,200	1,971,700	41,900
305 OAK TREE MITIGATION FEES	1,370,300	113,200	150,900
306 WHITNEY RANCH TRUNK SEWER FEE	140,200	30,000	-
311 ROCKLIN PFA - CAPITAL	6,095,600	-	5,175,700
400 CAPITAL CONST - DEBT SERVICE	578,400	-	823,700
500 VEHICLE FLEET MANAGEMENT	4,195,000	2,276,500	2,759,700
727 BOROSKI LANDFILL MONITORING TR	-	-	20,000
728 WETLANDS MAINT TRUST PARCEL 34	67,600	-	-
729 CONS. EASEMENT ENDOW	453,500	-	-
736 SUP LAW ENF SERVE AB3229	-	100,000	-
737 ADA	-	-	-
738 PARKS REPAIR & MAINTENANCE	30,000	-	-
<b>TOTAL All Funds:</b>	<b>67,807,100</b>	<b>70,063,800</b>	<b>78,585,800</b>

# CITY OF ROCKLIN

## Fund Analysis Budget Estimate 2017-2018

Interest	Transfers In	Transfers Out	Ending Balance
-	-	-	-
100	-	-	9,000
-	-	-	-
-	-	-	-
-	-	-	334,900
-	-	-	308,700
-	-	-	124,200
-	-	47,500	-
16,600	-	150,000	11,903,500
2,300	-	22,700	480,000
-	-	7,900	(88,700)
25,900	-	57,200	2,986,800
25,200	-	501,600	4,329,600
9,400	-	24,700	1,317,300
1,000	-	-	171,200
15,000	-	15,000	919,900
-	510,000	-	264,700
10,300	-	60,500	3,661,600
-	20,000	-	-
4,400	-	2,100	69,900
3,200	-	3,200	453,500
-	-	100,000	-
-	-	-	-
-	-	-	30,000
<b>867,900</b>	<b>4,219,800</b>	<b>4,219,800</b>	<b>60,153,000</b>

# City of Rocklin

## Summary of Transfers

### Budget 2017-2018

**"Transfer To" Funds**

"Transfer From" Funds	"Transfer To" Funds					TOTALS	Purpose	
	Fund	100	122	232	400			727
	100					20,000	20,000	Boroski
	121		320,200				320,200	Discontinue Code Enforc. Fund
	201	13,600					13,600	Facilities Maint. Allocation
	201	149,200					149,200	Indirect Cost Allocation
	201	28,400					28,400	Workers Comp Allocation
	210	3,200					3,200	Facilities Maint. Allocation
	210	927,800					927,800	Indirect Cost Allocation
	210	215,000					215,000	Engineering Services Fee
	210	9,300					9,300	Workers Comp Allocation
	230	700					700	Facilities Maint. Allocation
	230	1,700					1,700	Workers Comp Allocation
	231	1,427,800					1,427,800	Special Revenue
	232	30,800					30,800	Facilities Maint. Allocation
	232	47,500					47,500	Workers Comp Allocation
	233	1,800					1,800	Facilities Maint. Allocation
	233	5,500					5,500	Workers Comp Allocation
	235	9,300					9,300	Facilities Maint. Allocation
	235	15,600					15,600	Workers Comp Allocation
	257	47,500					47,500	CDBG HUD
	270	150,000					150,000	Admin Services Fee
	300	3,700					3,700	Engineering Services Fee
	300	19,000					19,000	Indirect Cost Allocation
	301	7,900					7,900	Indirect Cost Allocation
	302	57,200					57,200	Indirect Cost Allocation
	304				495,000		495,000	Debt Service
	304	6,600					6,600	Indirect Cost Allocation
	305	23,600					23,600	Indirect Cost Allocation
	305	1,100					1,100	Workers Comp Allocation
	311				15,000		15,000	Interest to Debt Service
	500	45,000					45,000	Facilities Maint. Allocation
	500	15,500					15,500	Workers Comp Allocation
	728	2,100					2,100	Wetlands Maintenance
	729			3,200			3,200	Cons. Eas. Endowment
	736	100,000					100,000	SLES Transfer
	<b>Totals</b>	<b>3,366,400</b>	<b>320,200</b>	<b>3,200</b>	<b>510,000</b>	<b>20,000</b>	<b>4,219,800</b>	



# Special Reports



**Fleet Equipment Purchases**

**Park Construction Projects**

**Street Construction/Repair Projects**

**Other Capital/Equipment Projects**

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# City of Rocklin

## Budget Year 17-18

### Fleet Equipment Purchases

	<b>TOTAL COST</b>	<b>FUNDING SOURCES</b>	
		<b>FUNDED RESERVES</b>	<b>ADDITIONAL CAPITAL</b>
<b>REPLACEMENT VEHICLES &amp; EQUIPMENT:</b>			
<b><u>FIRE</u></b>			
1 BATTALION CHIEF VEHICLE	\$ 45,000	\$ 45,000	\$ - (A)
<b><u>POLICE</u></b>			
6 MARKED PATROL VEHICLES	\$ 270,000	\$ 270,000	\$ - (A)
<b><u>PUBLIC SERVICES</u></b>			
2 F-350 UTILITY	\$ 80,000	\$ 80,000	\$ - (A)
2 F-250 TRUCK	\$ 64,000	\$ 64,000	\$ - (A)
1 F-350 TRUCK	\$ 32,000	\$ 32,000	\$ - (A)
1 FORD ESCAPE	\$ 25,000	\$ 25,000	\$ - (A)
1 MESSAGE BOARD	\$ 15,000	\$ 15,000	\$ - (A)
 <b>NEW VEHICLES &amp; EQUIPMENT:</b>			
<b><u>POLICE</u></b>			
1 MARKED PATROL VEHICLE	\$ 45,000	\$ -	\$ 45,000 (B)
<b><u>PUBLIC SERVICES</u></b>			
1 MESSAGE BOARD	\$ 15,000	\$ -	\$ 15,000 (C)
<b><u>PARKS &amp; RECREATION</u></b>			
1 FOUR-SEAT GATOR	\$ 14,000	\$ -	\$ 14,000 (D)
<b><u>TOTAL PURCHASES:</u></b>	\$ 605,000	\$ 531,000	\$ 74,000

**Funding Sources for Additional Capital:**

- (A) Full replacement cost is funded with Vehicle Fleet Management Reserves
- (B) General Fund - \$45,000
- (C) SB325 Sales Tax - \$10,500; CFD #5 - \$4,500
- (D) General Fund - \$6,300; CFD #5 - \$6,300; Oak Tree Mitigation - \$1,400

# City of Rocklin

## Budget Year 17-18

### Park Construction Projects

<u>PROJECT</u>	<u>FUNDING SOURCE</u>	<u>17-18 BUDGET AMOUNT</u>	<u>TOTAL PROJECT COST</u>
<b><u>REPAIR PROJECTS</u></b>			
Misc. Landscaping & Irrigation	100 - General Fund	\$ 45,600	\$ 45,600 (A)
Misc. Landscaping & Irrigation	232 - CFD #5	\$ 46,000	\$ 46,000 (B)
Misc. Landscaping	305 - Oak Tree Mitigation	\$ 10,000	\$ 10,000 (C)
<b><u>PARK IMPROVEMENTS</u></b>			
Adventure Park	100 - General Fund	\$ 3,250,000	\$ 3,250,000 (D)
Adventure Park Parking Lot	311 - Lease Revenue Bonds	\$ 500,000	\$ 500,000 (E)
Quarry Park Phase II	311 - Lease Revenue Bonds	\$ 206,000	\$ 904,000 (F)
Water Park - Johnson Springview	300 - Park Development	\$ 60,000	\$ 325,000 (G)
<b><u>TOTAL:</u></b>		<u>\$ 4,117,600</u>	<u>\$ 5,080,600</u>

**Funding Sources:**

- (A) General Fund - \$45,600
- (B) CFD #5 - \$46,000
- (C) Oak Tree Mitigation Fund - \$10,000
- (D) General Fund - \$3,250,000
- (E) Lease Revenue Bonds Capital - \$500,000
- (F) Lease Revenue Bonds Capital - \$904,000
- (G) Park Development Funds - \$325,000

# City of Rocklin

## Budget Year 17-18

### Street Construction/Repair Projects

<u>PROJECT</u>	<u>FUNDING SOURCE</u>	<u>17-18 BUDGET AMOUNT</u>	<u>TOTAL PROJECT COST</u>
Road Resurfacing	120 - GF Streets Maintenance Reserve	\$ 700,000	\$ 700,000 (A)
3rd Street at Sunset Drainage	210 - SB325 Sales Tax	\$ 15,000	\$ 100,000 (B)
Citywide Dig Outs	210 - SB325 Sales Tax	\$ 105,000	\$ 1,105,000 (C)
	240 - Streets Grants	\$ 1,000,000	
Creekwood Creek Crossing Road Repair	210 - SB325 Sales Tax	\$ 75,000	\$ 75,000 (D)
Dominquez Road Reconstruction	210 - SB325 Sales Tax	\$ 215,000	\$ 375,000 (E)
	240 - Streets Grants	\$ 160,000	
Front Street Realignment	212 - Bike & Ped Fund	\$ 130,000	\$ 565,000 (F)
	217 - Prop 1B PTMISEA	\$ 350,000	
Granite Drive Median	210 - SB325 Sales Tax	\$ 70,000	\$ 945,000 (G)
Intersection & Road at New Fire, Big Gun	210 - SB325 Sales Tax	\$ 1,275,000	\$ 1,425,000 (H)
Lost Ave. Resurfacing	210 - SB325 Sales Tax	\$ 230,000	\$ 1,003,311 (I)
Pacific Street at Rocklin Roundabout	210 - SB325 Sales Tax	\$ 200,000	\$ 2,900,000 (J)
	240 - Streets Grants	\$ 1,250,000	
Partial Road Reconstruction of Rocklin Ranch Industrial Park	210 - SB325 Sales Tax	\$ 360,000	\$ 360,000 (K)
Road Reconstruction Sierra College-Scarborough to Nightwatch	210 - SB325 Sales Tax	\$ 450,000	\$ 450,000 (L)
Rocklin Road Sidewalk & Island	210 - SB325 Sales Tax	\$ 850,000	\$ 850,000 (M)
Sceptre Drive and Camelot Repair	210 - SB325 Sales Tax	\$ 25,000	\$ 200,000 (N)
Stormwater Pipe	210 - SB325 Sales Tax	\$ 550,000	\$ 14,725,000 (O)
Sunset Blvd. Sidewalk	212 - Bike & Ped Fund	\$ 113,600	\$ 113,600 (P)
Traffic Signal ITS Phase I	235 - Landscaping & Lighting Main. 2	\$ 100,000	\$ 3,600,000 (Q)
<b><u>TOTAL:</u></b>		<b><u>\$ 8,223,600</u></b>	<b><u>\$ 29,491,911</u></b>

# City of Rocklin

## Budget Year 17-18

### Street Construction/Repair Projects

#### Funding sources:

- (A) General Fund Streets Maintenance Reserve - \$700,000
- (B) SB325 Sales Tax - \$100,000
- (C) SB325 Sales Tax - \$105,000; Regional Surface Transportation Program - \$1,000,000
- (D) SB325 Sales Tax - \$75,000
- (E) SB325 Sales Tax - \$215,000; Developers- \$160,000
- (F) Bike & Pedestrian Fund - \$130,000; Prop 1B PTMISEA - \$435,000
- (G) SB325 Sales Tax - \$795,000; Developers - \$150,000
- (H) SB325 Sales Tax - \$1,425,000
- (I) SB325 Sales Tax - \$1,003,311
- (J) SB325 Sales Tax - \$200,000; CMAQ - \$2,700,000
- (K) SB325 Sales Tax - \$360,000
- (L) SB325 Sales Tax - \$450,000
- (M) SB325 Sales Tax - \$850,000
- (N) SB325 Sales Tax - \$200,000
- (O) SB325 Sales Tax - \$1,050,000; Unfunded (TBD in future years) - \$13,675,000
- (P) Bike & Pedestrian Fund - \$113,600
- (Q) L&L 2 - \$100,000; Unfunded (TBD in future years) - \$3,500,000

# City of Rocklin

## Budget Year 17-18

### Other Capital/Equipment Projects

<u>PROJECTS</u>	<u>FUNDING SOURCE</u>	<u>17-18 BUDGET AMOUNT</u>	<u>TOTAL COST</u>
City Hall Refurbishment	311 - Lease Revenue Bonds	\$ 500,000	\$ 815,000 (A)
Fire Station 1- New Building	311 - Lease Revenue Bonds	\$ 3,646,000	\$ 4,121,000 (B)
Fire Station 2- Dorm and EOC	311 - Lease Revenue Bonds	\$ 302,000	\$ 465,000 (C)
<b><u>EQUIPMENT</u></b>			
PD - Evidence Fridge & Freezer	100 - General Fund	\$ 20,000	\$ 20,000 (D)
Servers and Storage	130 - Technology Fee Fund	\$ 88,000	\$ 88,000 (E)
Fire - SCBAs	304 - Capital Const. Impact Fees	\$ 39,900	\$ 39,900 (F)
<b><u>TOTAL:</u></b>		<b><u>\$ 4,595,900</u></b>	<b><u>\$ 5,548,900</u></b>

**Notes/Funding sources:**

- (A) Lease Revenue Bonds Capital - \$815,000
- (B) Lease Revenue Bonds Capital - \$4,111,000; Capital Construction Impact Fees - \$10,000
- (C) Lease Revenue Bonds Capital - \$465,000
- (D) General Fund - \$20,000
- (E) Technology Fee Fund - \$88,000
- (F) Capital Construction Impact Fees- \$39,900