ROCKLIN CITY COUNCIL

City Council Regular Meeting
City Hall - Council Chambers
3970 Rocklin Rd. Rocklin, CA 95677
Website: www.rocklin.ca.us

February 24, 2026
CONSOLIDATED MEETING AGENDA
City of Rocklin City Council
Public Financing Authority
Closed Session 5:30 p.m.
General Session 6:00 p.m.

DAVID BASS, *Mayor*
BILL HALLDIN, *Vice Mayor*
KEN BROADWAY, *Council Member*
JILL GAYALDO, *Council Member*
GREG JANDA, *Council Member*

ALY ZIMMERMANN, *City Manager*
MATTHEW MCOMBER, *City Attorney*
DANIEL CHOE, *City Treasurer*
AVINTA SINGH, *City Clerk*

HOW TO PARTICIPATE

The City of Rocklin welcomes your interest and involvement in the City's legislative process. The City Council has established a procedure for addressing the Council. Persons wishing to address the City Council are asked to voluntarily complete and submit a speaker identification sheet to the City Clerk. Speaker identification sheets are available near the entrance of the Council Chambers. For items listed on the agenda, any person may address the City Council at the time the item is considered. Speakers are requested to restrict their comments to the item as it appears on the agenda and stay within the required three-minute time limit. The Brown Act does not permit the City Council to take action on items brought up under Citizens Addressing the City Council.

WRITINGS RECEIVED AFTER AGENDA POSTING

Any writing or documents related to an agenda item for this meeting provided to the City Council, Public Financing Authority or Successor Agency will be made available for public inspection at City Hall, 3970 Rocklin Road, Rocklin, during normal business hours.

AMERICANS WITH DISABILITIES ACT

In compliance with the Americans with Disabilities Act, if you require special assistance to participate in this meeting or other services in conjunction with this meeting, including receiving notices, agendas, and other writings in appropriate alternative formats, please contact our office at (916) 625-5560 at least 48 hours prior to the meeting or time when services are needed so that we may make every reasonable effort to accommodate you.

LEVINE ACT PROVISIONS

The Levine Act requires a party (or the party's agent(s)) to a proceeding before the City of Rocklin that involves any action or consideration to their contract, license, permit, or other entitlement for use, t o disclose any campaign contribution made to a City elected or appointed officer (including Councilmembers, Planning Commissioners, and members of other City boards and commissions) totaling more than $500 within the 12 months before the City decision.

AUDIO/VISUAL PRESENTATIONS

If making a presentation regarding an agenda item, all audio/visual materials must be submitted to the City Clerk or Secretary at least 72 hours in advance. The City is not responsible for the compatibility or operation of non-city devices or the functionality of non-city presentations.

POSTING OF AGENDA

In accordance with Government Code Section 54954.2(a) this agenda was posted on the City's bulletin board at City Hall, 3970 Rocklin Road, Rocklin, and City of Rocklin website at www.rocklin.ca.us.

AGENDA

MEETING INSTRUCTIONS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
For those that do not plan on attending in person, but wish to make a public comment during the meeting, public comments will be accepted in email form until 3:00 p.m. on the meeting day. Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to City Council and treated as a public record.

CALL TO ORDER

ROLL CALL

PUBLIC COMMENT ON CLOSED SESSION

CLOSED SESSION

CS1. Pursuant to Government Code Section 54957, Public Employee Performance Evaluation: City Manager

CS2. Pursuant to Government Code Section 54957, Public Employee Performance Evaluation: City Attorney

REPORT OUT OF CLOSED SESSION

CALL GENERAL SESSION TO ORDER

PLEDGE OF ALLEGIANCE

AGENDA REVIEW

CITIZENS ADDRESSING THE CITY COUNCIL

This is an opportunity for public comment on matters not listed on the agenda. Public comment on items listed on the agenda will be taken when the agenda item is called.

REPORTS FROM CITY COUNCIL AND CITY MANAGER

Reports from the City Council will include any AB1234 Reports.

CONSENT CALENDAR

Items C1 - C8 of the Consent Calendar are considered and acted upon by one Motion of the City Council. Item C9 (PFA1) is concurrently considered and acted upon by the Public Financing Authority of the City of Rocklin. Anyone may request an item be removed for separate consideration.

C1. Minutes of the February 10, 2026, Regular Meeting of the City Council
Recommendation: Approve the Minutes of the February 10, 2026, Regular Meeting of the City Council.

C2. Proclamation Honoring the Retirement of Rocklin Area Chamber of Commerce CEO Robin Trimble
Recommendation: Approve a Proclamation Honoring Robin Trimble for Over 20 Years of Service as the Chief Executive Officer of the Rocklin Area Chamber of Commerce, and Designate the Mayor to Sign the Proclamation on Behalf of the City Council.

C3. Proclamation Recognizing the Sierra College Women's State Champion Soccer Team
Recommendation: Approve a Proclamation Recognizing the Sierra College Women's State Champion Soccer Team, and Designate the Mayor to Sign the Proclamation on Behalf of the City Council.

C4. Fiscal Year 2024/25 Annual Comprehensive Financial Report and GANN Appropriations Limit Schedule
Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Accepting the Annual Comprehensive Financial Report and GANN Appropriations Limit Schedule for the Fiscal Year Ended June 30, 2025.

C5.. Fiscal Year 2024/25 Single Audit Report
Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Accepting and Approving the Single Audit Report for the Year Ended June 30, 2025.

C6. Transportation Development Fund Claims
Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Authorizing the City Manager to Submit Claims for Local Transportation and State Transit Assistance Funds.

C7. Environmental Systems Research Institute, Inc. Agreement
Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Software Solutions Agreement with Environmental Systems Research Institute, Inc.

C8. Rocklin Road/I-80 Interchange Bicycle and Pedestrian Overcrossing Community Identification Sign
Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Approving the Transportation Art/Community Identification Proposal for an Identification Sign on the Rocklin Road/I-80 Interchange Bicycle and Pedestrian Overcrossing and Authorizing City Staff to Submit the Proposal to the Caltrans District 3 Transportation Art Coordinator for Preliminary Approval.

C9. PFA1: Rocklin Public Financing Authority's Audited Basic Financial Statements for Fiscal Year 2024/25
Recommendation: Adopt a Resolution of the Rocklin Public Financing Authority Accepting the Audited Basic Financial Statements for the Fiscal Year Ended June 30, 2025.

PRESENTATIONS

In addition to those items listed on the agenda, the Mayor may add additional ceremonial matters.

P1. Proclamation Honoring the Retirement of Rocklin Area Chamber of Commerce CEO Robin Trimble

P2. Proclamation Recognizing the Sierra College Women's State Champion Soccer Team

DISCUSSION ITEMS

Discussion Items include oral presentations including those recommending "receive and file".

D1. Engineering and Traffic Survey
Recommendation: Introduce, Waive the Full Reading and Read By Title Only, an Ordinance of the City Council of the City of Rocklin Amending Chapter 10.11 of Title 10 of the Rocklin Municipal Code Related to Speed Limits within the City of Rocklin.

D2. Establishment of a Fire and Arson Investigation Unit

Recommendation: Introduce, Waive the Full Reading and Read By Title Only, an Ordinance of the City Council of the City of Rocklin Establishing a Fire and Arson Investigation Unit Within the Rocklin Fire Department and Authorizing Designated Personnel to Exercise Peace Officer Powers Pursuant to California Penal Code Section 830.37.

FUTURE AGENDA ITEMS

ADJOURNMENT

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Minutes of the February 10, 2026, Regular Meeting of the City Council

Date: February 24, 2026

Submitted By: Avinta Singh, City Clerk

Department: City Clerk's Office

Recommendation:
Approve the Minutes of the February 10, 2026, Regular Meeting of the City Council.

ATTACHMENTS:
1. Draft City Council Meeting Minutes of February 10, 2026

ROCKLIN CITY COUNCIL

City Council Regular Meeting
City Hall – Council Chambers
3970 Rocklin Rd. Rocklin, CA 95677
Website: www.rocklin.ca.us

February 10, 2026
Closed Session 5:30 p.m.
General Session 6:00 p.m.

MEETING MINUTES
-DRAFT-

CALL TO ORDER

Mayor Bass called the meeting to order at 5:30 p.m.

ROLL CALL

Present: Councilmembers Ken Broadway, Jill Gayaldo, Bill Halldin, Greg Janda
Mayor David Bass
Absent: None

PUBLIC CLOMMENT ON CLOSED SESSION

There were none.

Members of the City Council left the Council Chambers and convened Closed Session at 5:32 p.m.

CLOSED SESSION

CS1. Pursuant to Government Code Section 54956.9(d)(1), Conference with Legal Counsel, Existing Litigation: Hogan v. City of Rocklin, et al., Placer County Superior Case No. SVC0051563, E.D. Cal. Case No. 2:24-cv-03566-JAM-SCR

CS2. Pursuant to Government Code Section 54957, Public Employee Performance Evaluation: City Manager

CS3. Pursuant to Government Code Section 54957, Public Employee Performance Evaluation: City Attorney

Members of the City Council returned to the Council Chambers at 6:05 p.m.

REPORT OUT OF CLOSED SESSION

There was no reportable action on CS1; Mayor Bass reported that the City Council would return to Closed Session on items CS2 and CS3 following General Session.

CALL GENERAL SESSION TO ORDER

Mayor Bass called the meeting to order at 6:05 p.m.

PLEDGE OF ALLEGIANCE

Mayor Bass led the pledge of allegiance.

AGENDA REVIEW

There were no changes to the agenda.

CITIZENS ADDRESSING THE CITY COUNCIL

Mr. Walter Moore and Mr. Pete McDonald invited members of the City Council to attend the opening night ceremonies for the Tri City Little League on March 6, 2026.

Mr. Kevin Shaw addressed the City Council expressing concerns about pedestrian and bicycle safety near Sierra College Boulevard, and urged that sidewalk connectivity be encouraged during ongoing construction due to heavy traffic in the area.

Council Member Broadway noted that sidewalk improvements were planned for the area with both current and future development projects.

REPORTS FROM CITY COUNCIL AND CITY MANAGER

Vice Mayor Halldin reported attendance at the Roseville Area Chamber of Commerce's Installation Dinner and congratulated Adrian Guerrero on being selected as the 2026 Chair and Sharon Brown on receiving the Lifetime Service Award.

Council Member Gayaldo reported attendance at the National Conference of Regions held in Washington D.C. which she attended on behalf of the Sacramento Area Council of Governments (SACOG), and shared that she presented a proclamation on the Mayor's behalf to Steve Taylor in recognition of his 28 years of service as head basketball coach at Rocklin High School and his contributions to local youth and the community.

Council Member Broadway participated in mock interviews with students at Victory High School, and shared that he attended the ribbon cutting ceremony for the Secret Garden at the Rocklin Public Library.

City Manager Aly Zimmermann shared that City facilities will be closed on Monday, February 16, 2026, in observance of Presidents Day.

CONSENT CALENDAR

C1. Minutes of the January 27, 2026, Regular Meeting of the City Council
Action: Approved the Minutes of the January 27, 2026, Regular Meeting of the City Council.

C2. Five Star General Development Plan (Second Reading of Ordinance)
Action: Adopted Ordinance No. 1198 of the City Council of the City of Rocklin Amending the Five Star General Development Plan (Ordinance No. 579) to Allow School Uses Within Area 15A, Subject to the Review and Approval of a Conditional Use Permit.

C3. Amendments to the List of Appointments to Regional Boards and Committees for Calendar Year 2026
Action: Adopted Resolution No. 2026-013 of the City Council of the City of Rocklin Amending the List of Appointments to Various Joint Power Agencies, Placer County Committees, Regional Boards, and the City's Architectural Review Committee.

C4. Amendments to the List of Appointments to Various Subcommittees, Committees and Work Groups for Calendar Year 2026
Action: Adopted Resolution No. 2026-014 of the City Council of the City of Rocklin Amending the List of Appointments to Various Subcommittees, Committees and Work Groups.

C5. Amendment No. 1 to the Contract for Services with 19six Architects
Action: Adopted Resolution No. 2026-015 of the City Council of the City of Rocklin Ratifying and Authorizing the City Manager to Execute Amendment No. 1 to the Contract for Services with 19six Architects.

C6. BUILD Grant Application
Action: Adopted Resolution No. 2026-016 of the City Council of the City of Rocklin Authorizing the City Manager to Apply for the United States Department of Transportation BUILD Grant, Commit Matching Funds, and Accept Grant Award.

C7. Quarterly Treasurer's Report
Action: Received the Treasurer's Report for the Quarter Ending December 31, 2025.

C8. Sunset Whitney Connector Bridge
Action: Adopted Resolution No. 2026-017 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Purchase Agreement with Contech Engineered Solutions, LLC.

PUBLIC COMMENT

There were none.

Motion to approve Consent Calendar Item Nos. C1 through C8, by Council Member Halldin, seconded by Council Member Gayaldo. Passed by the following vote:

Vote for Consent Item Nos. C1, C3 through C8:

Ayes:	Councilmembers Broadway, Gayaldo, Halldin, Janda Mayor Bass
Noes:	None
Absent:	None
Abstain:	None

Vote for Consent Item No. C2

Ayes:	Councilmembers Gayaldo, Halldin, Janda
Noes:	Council Member Broadway
Absent:	None
Abstain:	Mayor Bass

FUTURE AGENDA ITEMS

There were none.

Members of the City Council left the Council Chambers and reconvened Closed Session at 6:20 p.m.

Members of the City Council returned to the Council Chambers at 7:00 p.m. with no reportable action on CS2 or CS3.

ADJOURNMENT

Mayor Bass adjourned the meeting at 7:00 p.m.

_____
David Bass, Mayor

This is to certify that the foregoing is a true and correct copy of the minutes of February 10, 2026 as approved by the Rocklin City Council.

_____
Avinta Singh, City Clerk

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Proclamation Honoring the Retirement of Rocklin Area Chamber of Commerce CEO Robin Trimble

Date: February 24, 2026

Submitted By: Avinta Singh, City Clerk

Department: City Clerk's Office

Recommendation:
Approve a Proclamation Honoring Robin Trimble for Over 20 Years of Service as the Chief Executive Officer of the Rocklin Area Chamber of Commerce, and Designate the Mayor to Sign the Proclamation on Behalf of the City Council.

ATTACHMENTS:
1. Proclamation Honoring Robin Trimble

Proclamation

Issued by City Council

WHEREAS, the Rocklin Area Chamber of Commerce has long served as a vital partner in supporting local businesses, fostering economic development, and strengthening the sense of community throughout the City of Rocklin; and

WHEREAS, Robin Trimble has served with distinction as Chief Executive Officer of the Rocklin Area Chamber of Commerce for nearly 21 years, providing consistent and dedicated leadership that has helped shape Rocklin's vibrant and thriving local economy; and

WHEREAS, during her tenure, Robin Trimble has guided the Chamber through significant growth, expanded membership, enhanced programs like Leadership Rocklin, and strengthened financial stability, positioning the organization for continued success into the future; and

WHEREAS, Robin Trimble has elevated the Chamber's role as a cornerstone of community connection through the coordination and continued success of Rocklin's signature annual events, including the State of the City, Hot Chili & Cool Cars, and the beloved Tree Lighting Ceremony, which bring residents, businesses, and visitors together each year and contribute to Rocklin's strong civic pride and vibrant local culture;

WHEREAS, Robin Trimble has supported Rocklin's remarkable transformation over the past two decades, including the growth of the city's education sector, the expansion of workforce opportunities, and the development of a strong and diverse local economy now home to nearly 2,800 businesses; and

WHEREAS, Robin Trimble has been a steadfast champion for Rocklin, known for bringing people together, promoting collaboration, and serving as a convener, coach, and advocate for the community's continued progress; and

WHEREAS, Robin Trimble's leadership has made a lasting impact on Rocklin's business community, residents, and future, and her retirement in early 2026 marks the close of an extraordinary chapter of service.

NOW, THEREFORE, BE IT PROCLAIMED that the City Council of the City of Rocklin hereby recognizes and honors Robin Trimble for her 21 years of outstanding service as CEO of the Rocklin Area Chamber of Commerce, and expresses its deepest gratitude for her dedication, leadership, and commitment to the City of Rocklin.

David Bass, Mayor *Dated: February 24, 2026*

ATTEST:

Avinta Singh, City Clerk

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Proclamation Recognizing the Sierra College Women's State Champion Soccer Team

Date: February 24, 2026

Submitted By: Avinta Singh, City Clerk

Department: City Clerk's Office

Recommendation:
Approve a Proclamation Recognizing the Sierra College Women's State Champion Soccer Team, and Designate the Mayor to Sign the Proclamation on Behalf of the City Council.

ATTACHMENTS:
1. Proclamation Recognizing the Sierra College State Champion Women's Soccer Team

Proclamation

Issued by City Council

WHEREAS, the Sierra College Women's Soccer Team achieved a historic milestone by capturing the first 3C2A State Championship in program history, defeating Golden West College by a score of 2–0 on Sunday, December 7, 2025, at Saddleback College in Mission Viejo; and

WHEREAS, after years of perseverance and competitive excellence, the Wolverines delivered a dominant championship performance, controlling possession and tempo throughout the match and demonstrating exceptional teamwork, preparation, and resolve on the sport's biggest stage; and

WHEREAS, the team's championship victory was marked by standout performances, including goals by Addison Johnson and Olivia Sisto, and a complete effort from players across the field, reflecting a collective commitment to excellence; and

WHEREAS, sophomore midfielder Josie Young was named Tournament Most Valuable Player, recognizing her pivotal role throughout the postseason and her leadership, versatility, and impact on both sides of the ball; and

WHEREAS, the Wolverines concluded their championship season with an outstanding overall record of 19-2-4, an 11-game winning streak, and an unbeaten run dating back to October 10, and a Big 8 Conference Championship, exemplifying sustained excellence and competitive integrity; and

WHEREAS, Head Coach Jason Gantt and the coaching staff provided exceptional leadership and mentorship, fostering a culture of discipline, unity, and resilience that propelled the program to its first state title; and

WHEREAS, the accomplishments of the Sierra College Women's Soccer Team bring pride to the college and the community, and serve as an inspiration to student-athletes throughout the region.

NOW, THEREFORE, BE IT PROCLAIMED that the City Council of the City of Rocklin hereby recognizes and congratulates the Sierra College Women's Soccer Team on winning the 3C2A State Championship and commend the players, coaches, and staff for their historic achievement.

David Bass, Mayor *Dated: February 24, 2026*

ATTEST:

Avinta Singh, City Clerk

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Fiscal Year 2024/25 Annual Comprehensive Financial Report and GANN Appropriations Limit Schedule

Date: February 24, 2026

Submitted By: Angela Doyle, Senior Accountant
Diane Ahn, Accounting Officer
Daniel Choe, Administrative Services Deputy Director

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Accepting the Annual Comprehensive Financial Report and GANN Appropriations Limit Schedule for the Fiscal Year Ended June 30, 2025.

Background:
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Rocklin Municipal Code, Title 2, Section 2.28.030 requires an annual audit of all City financial transactions by an independent auditor and the submission of an audit report to the City Council. Additionally, the California Constitution Article 13B Section 1.5 requires a review of the annual appropriations limit (GANN) as part of an annual financial audit.

The City of Rocklin contracts with Chavan & Associates LLP, a firm of Certified Public Accountants licensed to practice in the State of California, to perform the annual independent audit and prepare the Annual Comprehensive Financial Report (ACFR), included as Attachment 2. The following are the financial highlights for the fiscal year ended June 30, 2025, as reported in the ACFR.

Government-Wide
Government-wide revenues represent all revenues of the City as a whole, across all governmental activities, and are not limited to the General Fund.

As of the close of the fiscal year (FY) 2024/25, the City's total assets and deferred outflows were greater than its liabilities and deferred inflows by $438.8 million. This amount, known as the City's net position, increased by $10.9 million (2.6%) from the prior year total of $427.9 million. The net position is a key measure of the City’s overall financial condition and its ability to meet future financial obligations.

Government-Wide General Revenues increased by 6.95%, rising from $82.2 million to $87.9 million. These revenues include major sources such as property taxes, sales and use taxes, gas tax, transient occupancy tax, motor vehicle fees, franchise fees, impact fees, investment earnings, and other revenues. During FY 2024/25 property taxes grew by 4.9% and investment earnings increased by 19.3%. Sales and use tax revenues were relatively flat, decreasing slightly by 0.4%, while impact fee revenues significantly increasing by 108.8%.

Program Revenues, which are tied to specific services and grants, increased by $3.0 million (15.8%) compared to the prior year. In total, combined Government-Wide revenues, both General and Program revenues, were approximately $110.2 million for FY 2024/25.

General Fund

The General Fund reflects the City's primary operating fund and is used to account for core municipal services such as public safety, parks, recreation, and general administration. Unlike the government-wide totals, which include all governmental activities and funds, the General Fund focuses only on operating resources that are not restricted to specific purposes.

General Fund revenues totaled $70.1 million, and expenditures totaled $72 million for FY 2024/25. In addition, the General Fund received $6.5 million in transfers from other funds and transferred out $1.3 million to support other programs and capital needs. After accounting for these transfers, the General Fund's fund balance grew by $3.3 million for the year.

The increase in fund balance during FY 2024/25 was mainly due to higher-than-anticipated revenues and lower overall spending. Revenue growth was driven primarily by stronger property tax collections and increased interest earnings. Expenditures were lower in part due to the timing of planned project and program costs, with some activities extending into the subsequent fiscal year and related spending to occur as work progresses.

Financial Audit

The auditor's letters to the City Council (Attachments 4 and 5) are required by audit standards, and they convey there were no difficulties encountered performing the audit or disagreements between the auditors and City staff, upcoming accounting pronouncements, and other information relative to the audited financial statements.

GANN APPROPRIATIONS LIMIT

Under Article XIIIB of the California Constitution (the GANN Spending Limitations Initiative), California governmental agencies are restricted in the amount of annual appropriations derived from tax proceeds. Section 1.5 of Article XIIIB, effective July 1, 1990, requires a limited procedures review of the appropriation limit as part of the annual audit. The audits for the fiscal year ending June 30, 2025, reviewed the City's GANN Appropriation Limit, and no exceptions were noted.

Staff recommends the City Council accept the ACFR and GANN Appropriations Limit Schedule for the fiscal year ended June 30, 2025, and the auditor's letters to the City Council for the following reasons:

- An annual audit is required by the Rocklin Municipal Code, and federal and state grant requirements.
- The public accounting firm of Chavan & Associates, LLP has audited the City's FY 2024/25 financial statements and has issued an unqualified ("clean") auditor's opinion

that the financial statements are fairly presented in accordance with generally accepted accounting principles, as well as there were no reported material weaknesses or significant deficiencies.

- The auditor's letters to the City Council reflects no significant audit issues or disagreements with management relative to the audit.
- Chavan & Associates, LLP has reviewed the GANN appropriations limit for the fiscal year ended June 30, 2025, per established procedures, and no exceptions were noted.

Fiscal Impact:
There is no direct fiscal impact to the General Fund from the staff recommendation.

ATTACHMENTS:
1. Resolution
2. Resolution Exhibit A - FY 2024/25 Annual Comprehensive Financial Report
3. Resolution Exhibit B - FY 2024/25 GANN Report
4. Governance Audit Letter
5. Management Letter

RESOLUTION NO. 2026-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN ACCEPTING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT AND GANN APPROPRIATIONS LIMIT SCHEDULE FOR THE FISCAL YEAR ENDED JUNE 30, 2025

WHEREAS, Chavan & Associates LLP performed an independent financial audit for the City of Rocklin for fiscal year ended June 30, 2025, and prepared the Annual Comprehensive Financial Report (ACFR); and

WHEREAS, Chavan & Associates LLP has issued an unqualified ("clean") auditor's opinion, with no reported material weaknesses or significant deficiencies; and

WHEREAS, Chavan & Associates LLP reviewed the (GANN) appropriations limit for the fiscal year ended June 30, 2025, per established procedures, and no exceptions were noted.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Rocklin as follows:

Section 1. The Annual Comprehensive Financial Statements and Gann Appropriations Limit Schedule for the fiscal year ended June 30, 2025, attached hereto as Exhibit "A" and Exhibit "B," are accepted.

PASSED AND ADOPTED this 24th day of February, 2026, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
David Bass, Mayor

ATTEST:

_____
Avinta Singh, City Clerk

ROCKLIN
CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2025

Prepared by
ADMINISTRATIVE SERVICES DEPARTMENT
FINANCE DIVISION

Daniel Choe, Deputy Director of Administrative Services/City Treasurer
Diane Ahn, Accounting Officer
Angela Doyle, Senior Accountant
Taryn Purpura, Accountant II

In conjunction with Department Staff

ROCKLIN
CALIFORNIA

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ROCKLIN
CALIFORNIA

Vision Statement

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

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ROCKLIN
CALIFORNIA

INTRODUCTORY SECTION

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CITY OF ROCKLIN
3970 Rocklin Road
Rocklin, California 95677
Telephone (916) 625-5000
Fax (916) 625-5095

February 24, 2026

To the Honorable Mayor, Members of the City Council, and Citizens of Rocklin, California:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Rocklin, California (the City), for the fiscal year ended June 30, 2025, as required by Chapter 2.28 of the Rocklin Municipal Code. Although formally submitted to the Mayor and City Council, the ACFR is published to provide financial information to the residents of Rocklin, the investment community, the general public, and other interested parties.

This letter of transmittal is designed to be read with and complement the Management's Discussion and Analysis (MD&A), which reports on the financial highlights of the City and provides additional analysis on the variances and trends reported as part of the financial statements. The MD&A can be found immediately following the independent auditors' report.

Management assumes all responsibility for the completeness and reliability of the information presented in this report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and presents fairly the respective financial position and changes of the City, as of June 30, 2025.

The City contracted with Chavan & Associates, LLP, a firm of Certified Public Accountants licensed to practice in the State of California, to perform the annual independent audit. The auditors have issued an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended June 30, 2025. The independent auditor's report is presented as the first item in the financial section of the report.

PROFILE OF THE CITY

The City of Rocklin was incorporated in 1893. The City is located on Interstate 80 and Highway 65, 20 miles northeast of Sacramento at the base of the Sierra Foothills in Placer County, California. Rocklin spans 20 square miles, and as of January 2025, had a population of 73,172, according to California Department of Finance. Rocklin is a preferred location to live, work, visit, and grow business because of its convenient

location, excellent schools, and universities, abundant recreational opportunities, and highest commitment to public safety. In 2024, SafeWise ranked Rocklin among the top 10 safest cities in California, based on FBI crime statistics and demographic data. Rocklin is home to Sierra Community College and an accredited private institution of higher education, Jessup University. The City is a safe community with low crime rates, excellent schools, and beautiful parks, and continues to be a leader in providing excellent services and a high quality of life.

The City, with 268.5 budgeted full-time employees, provides the following public services: public safety (police and fire/EMS), planning, building, and engineering, construction and maintenance of streets, storm drains and other infrastructure, parks and recreation, and general administrative services. The City maintains a website at https://www.rocklin.ca.us, which provides online services and extensive information about the City.

The City of Rocklin is a General Law City operating under the City Council/Manager form of government, which vests authority in an elected City Council. The City Council is the City's legislative and policymaking body, responsible for appointing the following key positions: City Manager, City Attorney, City Treasurer, and City Clerk. Additionally, the City Council appoints members to the following committees and commissions: Architectural Review Committee, Arts Commission, Board of Appeals, Community Recognition Commission, Investment Advisory Committee, Parks and Recreation Commission, and Planning Commission. The City Manager oversees the overall administration of the City.

The City Council also acts as the Board of Directors for the Rocklin Public Financing Authority (RPFA). The RPFA was formed as a joint powers authority between the City and the former Rocklin Redevelopment Agency to serve as a financing mechanism for various capital projects. For financial reporting purposes, the RPFA is considered a component unit of the City, and is incorporated within this document. Additional information on this legally separate entity can be found in Note 1 of the notes to the financial statements.

The City has established a Successor Agency, which replaced the former Rocklin Redevelopment Agency, dissolved in 2012. The Successor Agency is not a component unit of the City and is, instead, a separate legal entity overseen by the Placer County Consolidated Oversight Board and the California State Department of Finance. The City's role as the Successor Agency is fiduciary in nature. The Successor Agency is reported as a private-purpose trust fund, which is a fiduciary fund type. Additional information can be found in Note 15 of the notes to the financial statements.

Through the fiscal year ended June 30, 2025, the City prepared and adopted an annual budget that served as the foundation of the City's financial planning and financial control. Budget authority was established at the fund level, and the City Council appropriated funds annually to provide public services. The budget included the activities of the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Custodial Funds, and Internal Service Funds. Each year through fiscal year 2024/2025, the City Manager submitted a proposed budget to the City Council by May 15. The City Council reviewed the proposed budget and could make revisions during a public workshop, with the final budget adopted by June 30, in accordance with Chapter 3.28 of the Rocklin Municipal Code.

Beginning with the fiscal year 2025/2026 budget cycle, the City transitioned to a biennial budget to promote long-term fiscal planning, improve alignment with the City Council's two-year strategic planning framework, and enhance operational efficiency. With this transition, the City Council adopts a budget covering two subsequent fiscal years (i.e., fiscal year 2025/2026 and fiscal year 2026/2027). Budget authority continues to be established at the fund level, and the City Council appropriate funds through

the biennial budget. A copy of the adopted budget, including a digital budget book, is available on the City's website and may be downloaded or viewed interactively at: https://www.rocklin.ca.us/city-budgets.

The City has established a comprehensive framework of internal controls designed to protect the assets of the government from loss, theft, or misuse. This framework is designed so accurate accounting data is compiled to allow for the preparation of financial statements consistent with Generally Accepted Accounting Principles (GAAP). Internal controls provide reasonable, but not absolute assurance these objectives are met. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits and that decisions often require the use of estimates and judgments by management.

ECONOMIC FACTORS AND OUTLOOK

Looking ahead to fiscal year 2025/2026 and fiscal year 2026/2027, the City of Rocklin's economic outlook reflects continued stability with moderated growth amid evolving consumer behavior. While population growth is expected to remain modest, broader economic conditions are anticipated to temper revenue growth.

As of January 2025, the City's population was estimated at 73,172, reflecting a 2 percent increase from the prior year. Population growth is projected to remain steady over the near term and consistent with recent trends.

Property tax revenues are projected to increase modestly over the next two fiscal years, reflecting limited assessed valuation growth on existing properties and fewer higher-value home sales. Following a 5 percent increase in fiscal year 2024/2025, property tax revenues are projected to total approximately $26.7 million in fiscal year 2025/2026, a 2 percent increase over prior-year actuals, with similar incremental growth anticipated in fiscal year 2026/2027. These projections align with current market conditions indicating stabilization in home values and reduced transaction activity.

Sales tax revenues are expected to remain soft in fiscal year 2025/2026 and fiscal year 2026/2027 due to broader economic trends and shifts in consumer spending. After a slight decline in fiscal year 2024/2025, consumer spending is anticipated to remain cautious as households prioritize essential and non-taxable goods amid higher debt levels, lower personal savings, and continued price sensitivity. As a result, sales tax revenues are projected at approximately $21.0 million in fiscal year 2025/2026, a decrease of about 5 percent from fiscal year 2024/2025 actuals, with continued softness anticipated in fiscal year 2026/2027.

In response to these conditions, the City's financial planning for fiscal year 2025/26 and fiscal year 2026/27 emphasizes conservative revenue assumptions, ongoing monitoring of economic indicators, and evaluation of alternative revenue sources to maintain service levels. The City will continue to focus on long-term fiscal sustainability through prudent budgeting, strategic use of reserves, and alignment of expenditures with available resources as economic conditions evolve.

LONG TERM FINANCIAL PLANNING

The City consistently plans its budgets with a focus on its long-term needs. This is accomplished through conservative fiscal management practices, adherences to financial policies, and the establishment of dedicated funds to allocate City revenues toward long-term financial needs. These funds include:

Operating Reserves: The City maintains a General Fund operating reserve for the purpose of bridging a gap between projected revenue and expenditures during periods of significant revenue declines and/or expenditure growth and the City has adequate resources in case of emergency or unforeseen events. Pursuant to the City Council's adopted policy, the City will maintain an operating reserve equal to 25 percent of the planned budgeted expenditures in the General Fund, excluding capital costs. As of June 30, 2025, the General Fund operating reserve is $16.9 million.

Building Reserve: The City maintains a building reserve to fund capital maintenance projects to sustain existing City facilities or to support the expansion of existing City facilities to address workforce needs of City services. As of June 30 2025, the Building Reserve is $2.1 million.

Disaster Contingency Reserve: The City maintains an emergency reserve of $1 million. This money is used in the event of a declared emergency, providing financial support for recovery efforts.

Fleet Replacement Fund: The City funds the cost of replacement vehicles and equipment over the asset's useful life. This ensures the systematic replacement of vehicles and equipment to keep the City's vehicular fleet safely and properly operating. As of June 30, 2025, the Fleet Replacement Fund is at $9.0 million, equivalent to 86 percent of the vehicle depreciation cost.

OPEB/Pension Trust Funds: The City maintains irrevocable IRS Section 115 trusts through the California Employers' Retiree Benefit Trust (CERBT) and Public Agency Retirement Services (PARS) to prefund retiree health costs and address other post-employment benefit (OPEB) unfunded liabilities. As of June 30, 2025, the City's total OPEB liability is $47.1 million, with an 88 percent funded status.

Park Infrastructure Reserve: The City established a park infrastructure reserve to fund capital improvement and maintenance projects to sustain existing park facilities and amenities. As of June 30, 2025, the park infrastructure reserve is $1.5 million.

Self-Insured Losses Reserve: The City maintains a self-insured losses reserve of $2 million. This money is used for losses not covered under existing insurance programs.

ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the City the Certificate of Achievement for Excellence in Financial Reporting for its ACFR for the fiscal year ended June 30, 2024. This award recognizes reports that are clearly presented, well organized, and prepared in conformity with GAAP and applicable legal requirements, consistent with GFOA guidelines. This ACFR also meets the program's requirements, and City will submit it to GFOA to determine its eligibility for the certificate.

The City also received the GFOA Distinguished Budget Presentation Award for its fiscal year 2025/2026 and fiscal year 2026/2027 biennial budget, marking the second consecutive year the City has received this recognition. The award is granted to budgets that function effectively as policy documents, financial plans, operations guides, and communication tools.

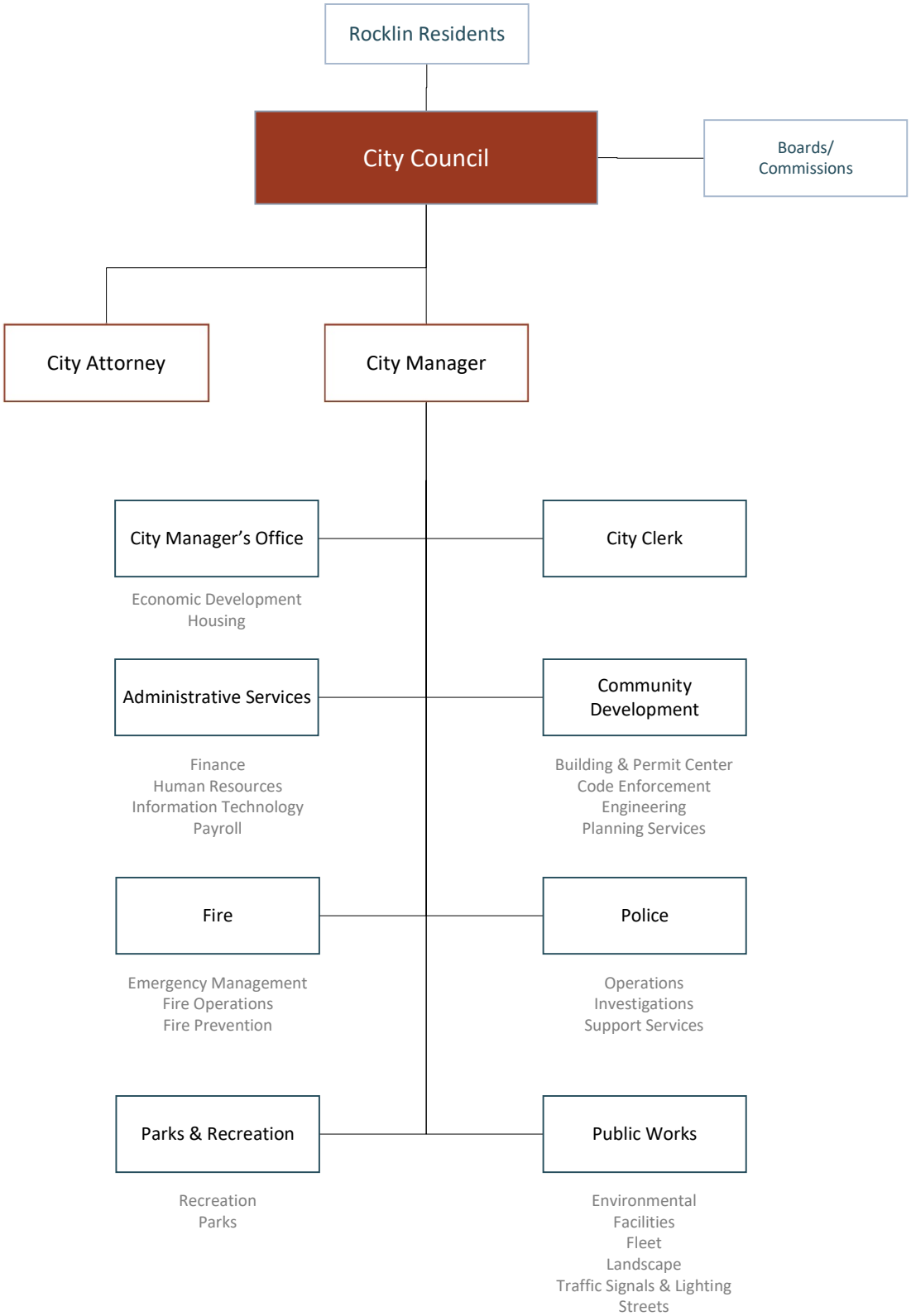
The Administrative Services Department, particularly the Finance Division, takes great pride in the preparation of the ACFR. The professionalism, commitment, and effort of each employee in the Finance Division made this report possible. We also want to thank other employees in the Administrative Services Department and other City departments who contributed to the preparation of this report. We commend the City Council for their interest, support, and exemplary leadership in planning and conducting the financial operations of the City in a responsive and progressive manner.

Respectfully submitted,

Aly Zimmermann
City Manager

Tameka Usher
Director of Administrative Services

Daniel Choe
Deputy Director of Administrative Services/
City Treasurer


Rocklin Residents
City Council
Boards/
Commissions
City Attorney
City Manager
City Manager's Office
Economic Development
Housing
City Clerk
Administrative Services
Finance
Human Resources
Information Technology
Payroll
Community
Development
Building & Permit Center
Code Enforcement
Engineering
Planning Services
Fire
Emergency Management
Fire Operations
Fire Prevention
Police
Operations
Investigations
Support Services
Parks & Recreation
Recreation
Parks
Public Works
Environmental
Facilities
Fleet
Landscape
Traffic Signals & Lighting
Streets

City of Rocklin
Annual Comprehensive Financial Report
As of December 10, 2025

Directory of City Officials

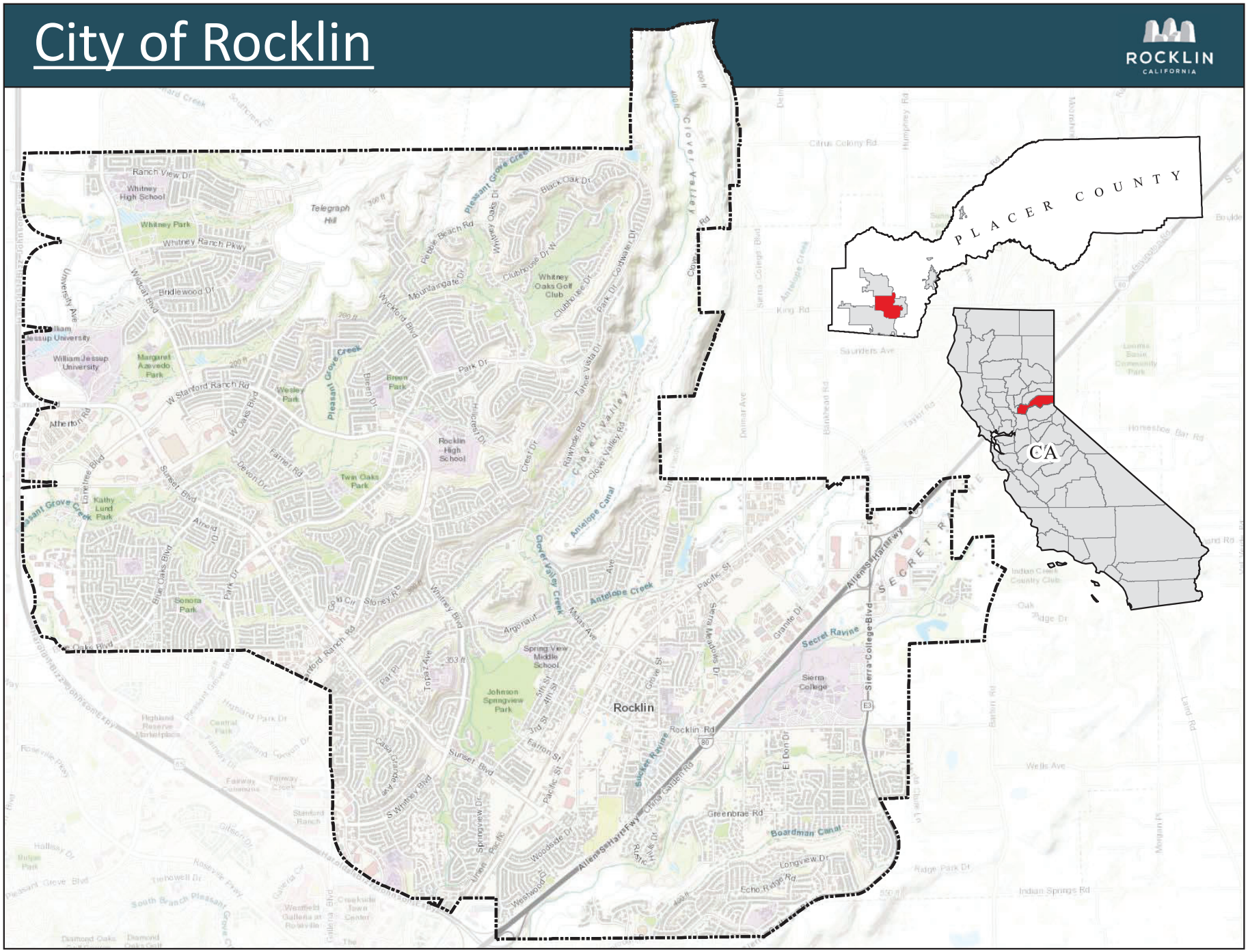
City Council

Name	Term Expires
David Bass, Mayor	December 2028
Bill Halldin, Vice-Mayor	December 2026
Greg Janda, Councilmember	December 2028
Ken Broadway, Councilmember	December 2028
Jill Gayaldo, Councilmember	December 2026

City Officials

Name	Position
Aly Zimmermann	City Manager
Andrew Keys	Assistant City Manager
Matthew McOmber	City Attorney
Avinta Madhukansh-Singh	City Clerk
Daniel Choe	City Treasurer

City of Rocklin



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Rocklin
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

Report on Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Rocklin (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Rocklin, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an

opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We have previously audited the City's June 30, 2024 financial statements, and we expressed unmodified audit opinions on the respective financial statements in our report dated November 18, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit

performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

November 30, 2025
Morgan Hill, California

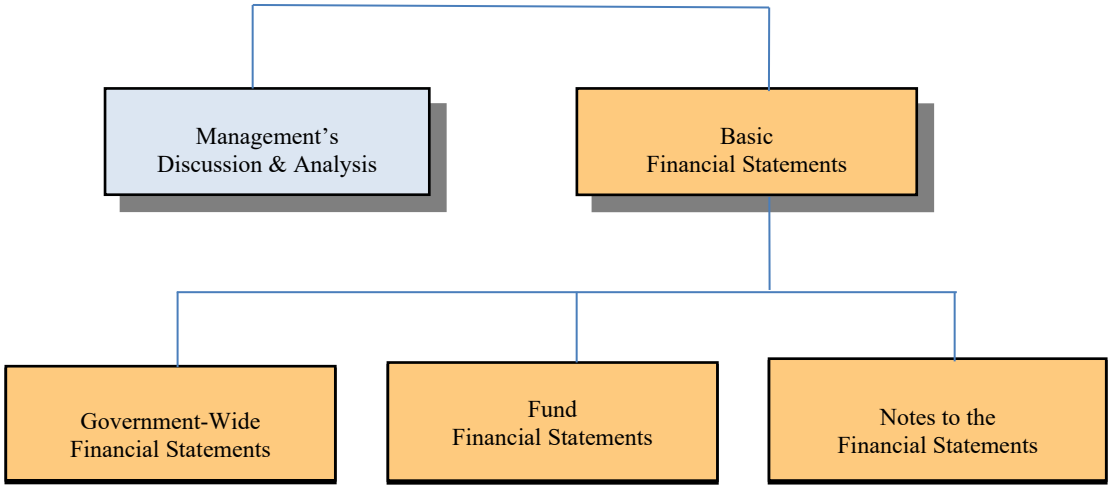
16450 Monterey Road, Suite 5, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The Management's Discussion and Analysis (MD&A) is a required section of the City's Annual Comprehensive Financial Report, as shown in the overview below. The purpose of the MD&A is to offer readers a narrative overview and analysis of the City's financial activity for the fiscal year ended June 30, 2025. We encourage readers to consider this MD&A in conjunction with the Basic Financial Statements to provide a comprehensive understanding of the City's operations and financial standing.

Required Components of the Annual Comprehensive Financial Report



FINANCIAL HIGHLIGHTS

- **Government-Wide Highlights:**
  As of the close of the fiscal year 2024/2025, the assets and deferred outflows of the City exceeded liabilities and deferred inflows by $438.8 million. This net position increased by $10.9 million, or 2.6%, during fiscal year 2024/2025 from $427.9 million.

  The City's Government-Wide General Revenues increased by 6.95% from $82.2 million to $87.9 million. General revenues include items such as property tax, sales and use taxes, gas tax, transient occupancy tax, motor vehicle fees, franchise fees, impact fees, investment earnings, and other revenues. For fiscal year 2024/2025 property taxes increased by 4.9% and investment earnings increased by 19.3%, while sales and use taxes decreased by 0.4% and impact fees increased by 108.8%. Program Revenues increased by 15.8%, or $3.0 million from the prior year. When combined, total Government-Wide revenues (General and Program revenues) were approximately $110.2 million for fiscal year 2024/2025.

  The City's Government-Wide expenses increased by 5.7% from $93.9 million to $99.3 million this fiscal year.

- **Fund Highlights:**
  General Fund revenues totaled $70.1 million, and expenditures totaled $72 million. Transfers in from other funds were $6.5 million, and transfers out totaled $1.3 million. Overall, in the General Fund fund balance increased by $3.3 million. The increase in fund balance in fiscal year 2024/2025 reflects higher revenues and lower expenditures. Revenue growth was primarily driven by increases in

property tax collections and interest earnings, while reduced capital project spending contributed to lower expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The Financial Statements are comprised of Government-Wide (City-wide) Financial Statements, Fund Financial Statements, Notes to the Financial Statements, Required Supplementary Information, and Supplementary Information. The Government-wide and Fund Financial Statements provide the reader with two different perspectives of the City's financial activities and financial position.

The Government-Wide Financial Statements

Government-Wide Financial Statements provide a longer-term view of the City's activities as a whole, and comprise of the *Statement of Net Position* and the *Statement of Activities*.

The *Statement of Net Position* provides information about the financial position of the City, including its capital assets, long-term liabilities, and deferred inflows/outflows of resources on a full accrual basis, similar to that used by corporations. The difference between the total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* provides information about the City's revenues and its expenses, also on a full accrual basis, with the emphasis on measuring net revenues and/or expenses for each of the City's programs. The *Statement of Activities* explains in detail the change in *net position* for the fiscal year. All changes in net position are reported as soon as the event causing the change occurs, regardless of the timing of related cash flows. Therefore, some revenues and expenses reported in this statement are for items that will only result in cash flows for future fiscal periods.

Both the *Statement of Net Position* and the *Statement of Activities* distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Governmental Activities – All of the City's basic services are considered to be governmental activities, including general government, community development, parks and recreation, public safety, and public works. These services are supported by general City revenues, such as taxes, and by specific program revenues, such as development and recreation program fees.

Business-Type Activities – The City does not have any business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources segregated for specific activities or objectives. The City, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Fund Financial Statements report the City's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the City's general fund and other major funds. The fund financial statements measure only current revenues and expenditures and fund balances; they exclude capital assets,

long-term debt, and other long-term amounts.

Major funds present the major activities of the City for the fiscal year, and may change from year to year as a result of changes in the pattern of the City's activities. Each major fund is individually presented, and all non-major funds are summarized and presented in a single column. Subordinate schedules present the detail of non-major funds. The City's funds are segregated into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – The City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances available at year-end. Financial statements are prepared on the modified accrual basis, which means they measure only current financial resources and uses. Carrying amounts for capital assets and other long-lived assets, along with long-term liabilities are not presented on the balance sheet in the governmental fund financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. Such information may be useful in evaluating the City's near-term financing requirements. Both the governmental balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. For fiscal year 2024/2025, the City had five major funds, twenty-one nonmajor special revenue funds, eleven nonmajor capital projects funds, two nonmajor permanent funds, and two non-major debt service funds.

Proprietary Funds – The City has and maintains proprietary funds, which include two internal service funds. Internal service funds are used to accumulate and allocate costs internally among the City's various functions. The City uses one internal service fund to account for its fleet operations and one for risk management functions. Because these services predominately benefit only governmental functions, they have been included within *governmental activities* in the government-wide financial statements.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds are not available to support the City's own programs. The accounting for fiduciary funds is much like that used for business-type activities. For fiscal year 2024/2025, the City had one private-purpose trust fund and eight custodial funds. Private-purpose trust funds are used to account for resources legally held in trust for special purposes. Custodial funds are held by the City in a custodial nature and are accounted for using an economic resource measurement focus.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the fund financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

In addition to the basic financial statements and accompanying notes, this report presents certain *required supplementary information* including a budgetary comparison for the General Fund and other major funds as presented in the governmental fund financial statements. Information regarding the City's pension liabilities and information regarding the City's progress in funding its obligation to provide OPEB to its employees is included.

SUPPLEMENTARY INFORMATION

The *supplementary information* section of this report includes combining and individual fund statements and schedules designed to provide additional information on non-major governmental funds including special revenue, debt service, capital project funds, proprietary internal service fund information and agency funds. An unaudited statistical section provides historical and current data on financial trends, revenue and debt capacity, demographic and economic information, and operating information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Assets
In the *Statement of Net Position* schedule shown on the next page, total assets increased by $11.99 million.

Current and other assets increased by $12.6 million compared to the prior fiscal year. This increase was attributed to higher cash and investment balances, which was the result of fair market value fluctuations and increased revenues. Capital Assets decreased $566 thousand from depreciation.

Deferred Outflows of Resources
In the *Statement of Net Position* schedule shown on the next page, Deferred Outflows of Resources decreased by $7.0 million. This decline was primarily due to changes in actuarial assumptions, difference between projected and actual plan earnings, and changes in proportionate shares.

Liabilities
In the *Statement of Net Position* schedule shown on the next page, total liabilities decreased by $2.9 million. Noncurrent liabilities decreased by $2.7 million from the prior fiscal year, mainly due to the higher-than-expected rate of return on the assets of the pension plan. This partly led to a $2.8 million decrease in Net Pension Liability.

Current and other liabilities decreased by $169 thousand from the prior fiscal year, primarily from a decrease in Accounts Payable and Accrued Liabilities.

Deferred Inflows of Resources
In the *Statement of Net Position* schedule shown on the next page, Deferred Inflows of Resources decreased by $3.0 million, primarily due to the amortization of lower-than-expected investment returns in the CalPERS pension plans.

Net Position

In the *Statement of Net Position* schedule shown below, the City's Total Net Position increased $10.9 million. Net position may serve over time as an indicator of the City's financial position. A significant portion of the City's $438.8 million total net position was for net investment in capital assets of $327.9 million, (e.g., land, buildings, general government infrastructure, equipment, and vehicles) net of accumulated depreciation and reduced by any related debt used to acquire or construct those assets. The $509 thousand increase in net investment in capital assets is primarily due to new asset purchases, partially offset by depreciation.

Table 1 - Net Position

	Governmental Activities		Dollar	Percent
	2025	2024	Change	Change
Assets				
Current and other assets	$ 177,357,922	$ 164,805,527	$ 12,552,395	7.62%
Capital assets - net	336,684,869	337,250,532	(565,663)	-0.17%
Total Assets	$ 514,042,791	$ 502,056,059	$ 11,986,732	2.39%
Deferred Outflows of Resources	$ 25,025,747	$ 32,073,804	$ (7,048,057)	-21.97%
Liabilities				
Current and other liabilities	$ 13,422,194	$ 13,590,954	$ (168,760)	-1.24%
Noncurrent liabilities	81,072,837	83,820,840	(2,748,003)	-3.28%
Total Liabilities	$ 94,495,031	$ 97,411,794	$ (2,916,763)	-2.99%
Deferred Inflows of Resources	$ 5,799,342	$ 8,846,435	$ (3,047,093)	-34.44%
Net Position				
Net investment in capital assets	$ 327,920,022	$ 327,411,118	$ 508,904	0.16%
Restricted	41,507,301	37,577,474	3,929,827	10.46%
Unrestricted	69,346,842	62,883,042	6,463,800	10.28%
Total Net Position	$ 438,774,165	$ 427,871,634	$ 10,902,531	2.55%

Governmental Activities

Revenues

In the *Statement of Activities* schedule shown on the next page, total program revenue and total general revenue combined show an increase of $8.8 million.

Program revenues increased by $3.0 million from the prior fiscal year, attributed to the following factors:

- Charges for services increased by $2.1 million (20%) primarily due to increased development activity resulting in more building permit and inspection fee revenues.
- Operating grants and contributions decreased by $2.8 million (36%), mainly due to prior year, non-reoccurring reimbursements for non-capital road projects and a state planning grant.
- Capital grants and contributions increased by $3.7 million (431%), primarily due to South Placer Regional Transportation Authority funded work performed on the Rocklin Road and I-80 Interchange Improvement project.

General revenues increased by $5.7 million due to the following factors:

- Taxes and assessments rose by $4.5 million (6%), driven primarily by a $1.2 million increase in property taxes and a $2.3 million increase in impact fees.
- Investment earnings increased by $1.1 million (19%), reflecting higher interest rates and market fluctuations.

Expenses

Total expenses increased by $5.3 million due to the following factors:

- General government expenses increased by $2.6 million (16%), primarily due to increases in insurance costs and contribution toward the acquisition of the Clover Valley slopes and valley floors for preservation under a conservation easement.
- Public safety expenses increased by $1.4 million (4%) from increased labor and related pension costs.
- Parks and recreation expenses increased by $717 thousand (9%), mainly due to increases in labor costs, concert operations, and rising utilities expenses.

Table 2 - Statement of Activities

Functions/Programs	Governmental Activities 2025	Governmental Activities 2024	Dollar Change	Percent Change
Program Revenues				
Charges for services	$ 12,925,192	$ 10,781,142	$ 2,144,050	19.89%
Operating grants and contributions	4,840,144	7,613,156	(2,773,012)	-36.42%
Capital grants and contributions	4,528,545	853,139	3,675,406	430.81%
Total Program Revenues	22,293,881	19,247,437	3,046,444	15.83%
General Revenues				
Taxes and assessments	80,490,050	75,954,320	4,535,730	5.97%
Investment earnings	6,747,339	5,658,816	1,088,523	19.24%
Other revenues	656,920	571,316	85,604	14.98%
Total General Revenues	87,894,309	82,184,452	5,709,857	6.95%
Expenses				
General government	18,899,129	16,290,451	2,608,678	16.01%
Public safety	39,956,060	38,550,514	1,405,546	3.65%
Public works	24,952,800	24,692,787	260,013	1.05%
Parks and recreation	8,897,994	8,181,120	716,874	8.76%
Community development	6,560,650	6,188,821	371,829	6.01%
Interest on fiscal charges	19,026	40,062	(21,036)	-52.51%
Total Expenses	99,285,659	93,943,755	5,341,904	5.69%
Excess (Deficiency) of Revenues over Expenses	10,902,531	7,488,134	3,414,397	45.60%
Special Item Gain (Loss) Disposal Capital Assets	-	45,084	(45,084)	-100.00%
Increase / (Decrease) in Net Position	10,902,531	7,533,218	3,369,313	44.73%
Net Position, Beginning of Year	427,871,634	420,338,416	7,533,218	1.79%
Net Position, End of Year	$ 438,774,165	$ 427,871,634	$ 10,902,531	2.55%

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

A summary of the changes in fund balance of the Major Funds and Other Governmental Funds is presented below:

Table 3 - Summary of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds

	Major Funds						
	General Fund	SB325 Sales Tax Fund	Low and Moderate Income Housing Asset Fund	Traffic Circulation Impact Fee Fund	Streets Grants	Nonmajor Governmental Funds	Total
Total Revenues	$ 70,199,112	$ 5,912,534	$ 465,786	$ 3,444,340	$ 5,236,818	$ 25,167,605	$ 110,426,195
Total Expenditures	(72,035,558)	(4,976,178)	(116,748)	(1,240,010)	(3,947,290)	(15,351,456)	(97,667,240)
Revenues Over (Under) Expenditures	(1,836,446)	936,356	349,038	2,204,330	1,289,528	9,816,149	12,758,955
Transfers In	6,503,717	87,177	-	-	55,316	657,053	7,303,263
Transfers Out	(1,340,003)	(885,615)	(150,181)	(381,470)	(87,177)	(5,728,018)	(8,572,464)
Net Change in Fund Balances	3,327,268	137,918	198,857	1,822,860	1,257,667	4,745,184	11,489,754
Beginning of Year	61,470,623	5,424,024	13,287,107	19,101,597	(1,292,506)	31,197,856	129,188,701
End of Year	$ 64,797,891	$ 5,561,942	$ 13,485,964	$ 20,924,457	$ (34,839)	$ 35,943,040	$ 140,678,455

The total Governmental fund balances for fiscal year 2024/2025 were $140.7 million, reflecting a $11.5 million increase during the year. This includes both Major Funds and Other Governmental Funds.

- The fund balance in the General Fund increased by $3.3 million, driven by higher property tax revenues, increased interest earnings, and larger transfers in to reimburse the General Fund for indirect service costs.
- The fund balance in the SB325 Sales Tax Fund increased by $138 thousand, primarily because capital spending on street projects was postponed to the next year for projects such as the Pavement Management Program.
- The fund balance in the Low-and-Moderate-Income Housing Asset Fund increased by $199 thousand from interest earnings. Expenditures were related to administration and programs to assist unhoused population.
- The fund balance in the Traffic Circulation Impact Fee Fund increased by $1.8 million, mainly due to increased impact fee revenues and interest earnings exceeding expenditures. The Traffic Impact Fee expenditures consisted of public streets improvement projects, such as Sierra College Boulevard Widening.
- The fund balance in the Streets Grants Fund increased by $1.3 million, mainly due to a timing difference where amounts owed to the fund in previous year, 2023/24, were received in 2024/25.
- The fund balance in the Nonmajor Governmental Fund's increased by $4.7 million, mainly due to increases in the SB 1 Road Maintenance & Rehabilitation Act Fund, Community Facilities District No. 5 Fund, Community Park Fees Fund, and Capital Construction Tax Fund. These fund balances are being accumulated for future projects and maintenance expenditures.

CAPITAL ASSETS

The capital assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets. As of June 30, 2025, the net capital assets for governmental activities totaled $336.7 million, reflecting a decrease of $566 thousand from the prior year. Depreciation on these capital assets, recognized in the Government-Wide Financial Statements, totaled $15.0 million. The following table summarizes the City's capital assets at the end of the fiscal year:

Table 4 - Capital Assets at Year End - Net

	Governmental Activities		Dollar	Percent
	2025	2024	Change	Change
Land	$ 8,338,942	$ 8,338,942	$ -	0.00%
Land improvements	108,402	108,402	-	0.00%
Park land	61,097,079	61,097,079	-	0.00%
Construction in progress	13,730,312	16,415,766	(2,685,454)	-16.36%
Subscription right of use assets	590,090	596,611	(6,521)	-1.09%
Buildings	10,078,307	11,042,322	(964,015)	-8.73%
Facilities & other improvements	2,623,397	2,945,762	(322,365)	-10.94%
Machinery & equipment	776,707	778,403	(1,696)	-0.22%
Fleet machinery & equipment	7,139,927	7,067,481	72,446	1.03%
Park buildings	1,628,760	1,711,047	(82,287)	-4.81%
Park equipment	75,910	-	75,910	100.00%
Park improvements	9,756,638	8,492,896	1,263,742	14.88%
Infrastructure	220,740,398	218,655,821	2,084,577	0.95%
Total Capital Assets, Net	$ 336,684,869	$ 337,250,532	$ (565,663)	-0.17%

Additional detail and information on capital asset activity is described in Note 7 of this report.

- Construction in progress decreased by $2.7 million, driven mainly by the $15.8 million in completed projects being transferred out, partially offset by $13.2 million in new additions. The completed projects transferred out included Pavement Rehabilitation, the Pacific at Rocklin Road Roundabout, and the Bike Pump Track.
- Park improvements increased by $1.3 million, driven by the addition of $2.3 million for the Bike Pump Track, partially offset by $1.1 million of depreciation of various park improvements.
- Park equipment increased $76 thousand due to a new play structure installed at Quarry Park.
- Infrastructure increased by $2.1 million, primarily reflecting $13.4 million in completed projects transferred in, partially offset by $11.3 million of depreciation, which reduces asset values over their useful lives.
- Decreases in Facilities & other improvements and Park buildings were mainly due to annual depreciation.

DEBT ADMINISTRATION

During the year, Long-Term Debt from governmental activities decreased by $1.96 million. The decrease was mostly due to higher-than-expected investment returns and changes in assumptions within the CalPERS pension plan, which decreased the City's proportionate share of the Net Pension Liabilities by $2.79 million. Conversely, the City's net OPEB liability increased by $1.41 million due to lower-than-expected investment returns during the measurement period. Other decreases in Long-Term Debt resulted from principal payments on outstanding bonds and direct borrowings.

The following table summarizes the City's debt at the end of the year:

Table 5 - Long-Term Debt

	Governmental Activities			
	2025	2024	Dollar Change	Percemt Change
2016 Lease Revenue Bonds	$ 7,205,813	$ 7,548,363	(342,550)	-4.54%
OPUS Bank Loan - RPFA Refunding	521,002	1,029,183	(508,181)	-49.38%
Subscription Liabilities	595,829	598,561	(2,732)	-0.46%
Claims Payable	2,936,110	2,811,286	124,824	4.44%
Net Pension Liability	64,097,316	66,883,471	(2,786,155)	-4.17%
Net OPEB Liability	5,532,878	4,126,333	1,406,545	34.09%
Compensated Absences	3,694,038	3,543,996	150,042	4.23%
Total Long-Term Debt	$ 84,582,986	$ 86,541,193	$ (1,958,207)	-2.26%

Additional detail and information on long-term debt activity is described in Note 8 of this report.

GENERAL FUND BUDGETARY HIGHLIGHTS

Rocklin Municipal Code Chapter 3.28 requires the City Manager to submit a proposed budget on or before May 15th of each year. The City Council reviews and may revise the proposed budget in a public workshop. The budget must be formally adopted by the City Council on or before June 30th of each year. The City Council adopted the fiscal year 2024/2025 budget in June 2024.

Changes to the City's General Fund budget for fiscal year 2024/2025, from the original to the final budget, are detailed in the Required Supplementary Information section, along with a comparison to actual activity for the year. Budget amendments must be approved by a resolution of the City Council. The General Fund revenue budget increased by $300,589 between the original and final budget. The increase was due to a $196,000 increase from intergovernmental reimbursement revenue, an $87,900 increase in rental revenue, and $16,689 in other reimbursement revenue.

The City had actual expenditures of approximately $72.0 million, coming in $13.4 million below the final amended budget and $3.2 million below the original budget. This variance was driven by deferred vehicle purchases, project timing related to certain park improvements and the new fire station extending into the subsequent fiscal year, as well as other expenditures that did not occur during fiscal year 2024/2025.

ECONOMIC FACTORS BEARING ON THE CITY'S FUTURE

Looking forward to 2025/2026, the City expects to remain fiscally sound. While the revenue outlook is generally positive, increased operational costs, slowing sales tax growth, and rising labor expenses will require prudent monitoring to maintain fiscal stability. Key factors considered in the development of the budget for fiscal years 2025/2026 and 2026/2027 include:

- Property taxes are the largest component of General Fund revenues. Property tax revenue budget is expected to grow by 4.2% in FY 2025/26 and by an additional 3.9% in FY 2026/27, driven by rising assessed valuations of existing properties.
- Sales tax revenue is projected to increase by 4.6% in FY 2025/26 relative to the FY 2024/25 budget. While this reflects growth, revenues are anticipated to remain below FY 2023/24 actuals, though slightly above FY 2022/23 levels—indicating a modest recovery amid evolving market conditions. For FY 2026/27, sales tax is forecasted to rise by 2.7% year-over-year.
- Operating expenses are expected to rise, primarily due to increased contracted cost-of-living adjustments for labor, higher pension contributions, retiree health obligations, and workers' compensation premiums. Additionally, expenses in the supplies and service category are expected to grow, driven by rising utility rates and insurance premiums.

The budget is balanced and strategically developed to address the City's long-term needs, ensuring fiscal sustainability and the continued delivery of high-quality services to the community.

REQUEST FOR FINANCIAL INFORMATION

This financial report is designed to provide a general overview of the City of Rocklin's finances for all of Rocklin's residents, taxpayers, customers, investors, and creditors. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City Clerk, 3970 Rocklin Road, Rocklin, California, 95677, or submitted via email to CityClerk@rocklin.ca.us.

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BASIC FINANCIAL STATEMENTS

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City of Rocklin
Statement of Net Position
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Governmental Activities	
	2025	2024
ASSETS		
Current Assets:		
Cash and investments	$ 157,464,585	$ 142,425,078
Restricted cash and investments	1,257,596	1,764,583
Receivables - net	10,420,757	11,353,809
Inventory and other assets	127,564	58,374
Total Current Assets	169,270,502	155,601,844
Noncurrent Assets:		
Leases receivable	3,615,516	3,830,409
Loans receivable	4,471,904	5,373,274
Capital assets - net	336,684,869	337,250,532
Total Noncurrent Assets	344,772,289	346,454,215
Total Assets	$ 514,042,791	$ 502,056,059
DEFERRED OUTFLOWS OF RESOURCES		
OPEB Adjustments	$ 6,531,797	$ 5,900,884
Pension Adjustments	18,493,950	26,172,920
Total Deferred Outflows of Resources	$ 25,025,747	$ 32,073,804
LIABILITIES		
Current Liabilities:		
Accounts payable and accrued liabilities	$ 9,014,863	$ 9,782,639
Deposits	797,595	1,006,834
Interest payable	37,000	43,000
Other liabilities	62,588	38,128
Claims payable - current portion	125,234	161,176
Compensated absences - current portion	2,531,134	1,733,264
Long-term debt - due within one year	853,780	825,913
Total Current Liabilities	13,422,194	13,590,954
Noncurrent Liabilities:		
Long-term debt - due after one year	7,468,863	8,350,194
Claims payable	2,810,876	2,650,110
Compensated absences	1,162,904	1,810,732
Net pension liability	64,097,316	66,883,471
Net OPEB liability	5,532,878	4,126,333
Total Noncurrent Liabilities	81,072,837	83,820,840
Total Liabilities	$ 94,495,031	$ 97,411,794
DEFERRED INFLOWS OF RESOURCES		
Deferred Gain on Early Defeasance of Long-Term Debt	$ 442,204	$ 663,307
Leases receivable	3,312,511	3,791,504
OPEB Adjustments	1,393,525	2,376,280
Pension Adjustments	651,102	2,015,344
Total Deferred Inflows of Resources	$ 5,799,342	$ 8,846,435
NET POSITION		
Net investment in capital assets	$ 327,920,022	$ 327,411,118
Restricted for:		
CFD operations and maintenance	7,604,628	6,251,089
Housing rehabilitation	14,332,366	14,132,400
Settlements	3,779,515	3,763,783
Lighting and landscape operations and maintenance	1,286,351	1,510,395
Police services programs	535,033	526,081
Street maintenance and construction	12,378,705	9,107,200
Expendable endowments	17,957	17,946
Nonexpendable endowments	491,455	491,455
Debt service	597,385	1,105,196
Other	483,906	671,929
Total restricted	41,507,301	37,577,474
Unrestricted	69,346,842	62,883,042
Total Net Position	$ 438,774,165	$ 427,871,634

The accompanying notes are an integral part of these financial statements.

City of Rocklin
Statement of Activities
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Program Revenues: Total	Net (Expense) Revenue and Change in Net Position: 2025	Net (Expense) Revenue and Change in Net Position: 2024
Primary Government:							
Governmental Activities:							
General government	$ 18,899,129	$ 1,108,676	$ 2,284,384	$ 46,883	$ 3,439,943	$ (15,459,186)	$ (12,587,336)
Public safety	39,956,060	1,924,950	925,933	-	2,850,883	(37,105,177)	(35,379,890)
Public works	24,952,800	170,496	1,161,728	502,511	1,834,735	(23,118,065)	(23,632,941)
Parks and recreation	8,897,994	2,964,557	256,898	-	3,221,455	(5,676,539)	(4,840,471)
Community development	6,560,650	6,756,513	211,201	3,979,151	10,946,865	4,386,215	1,784,382
Interest and fiscal charges	19,026	-	-	-	-	(19,026)	(40,062)
Total Governmental Activities	$ 99,285,659	$ 12,925,192	$ 4,840,144	$ 4,528,545	$ 22,293,881	(76,991,778)	(74,696,318)
General Revenues and Special Items:							
Taxes:							
Property taxes						25,984,239	24,762,287
Sales and use taxes						22,118,636	22,202,133
Gas tax						7,058,011	6,897,034
Transient occupancy taxes						1,261,061	1,121,843
Other taxes						16,757,494	16,015,656
Total taxes						73,179,441	70,998,953
Motor vehicle fees						112,907	88,058
Franchise fees						2,860,741	2,790,010
Impact fees						4,336,961	2,077,299
Investment earnings						6,747,339	5,658,816
Other revenues						656,920	571,316
Total General Revenues						87,894,309	82,184,452
Special item - gain (loss) on disposal of capital assets						-	45,084
Total General Revenues and Special Items						87,894,309	82,229,536
Change in Net Position						10,902,531	7,533,218
Net Position - Beginning of Year						427,871,634	420,338,416
Net Position - End of Year						$ 438,774,165	$ 427,871,634

The accompanying notes are an integral part of these financial statements.

MAJOR GOVERNMENTAL FUNDS

Fund Title	Fund Description
General Fund	Primary operating fund of the City: accounts for all activities except those legally or administratively required to be accounted for in other funds.
SB325 Sales Tax	Accounts for sales tax revenue collected in accordance with Senate Bill 325 to be used for transit services, construction and maintenance of streets.
Low and Moderate Income Housing Asset Special Revenue	Accounts for the housing assets of the former Rocklin Redevelopment Agency transferred to the City of Rocklin as Housing Successor.
Traffic Circulation Impact Fee Capital Projects	Accounts for activities related to traffic congestion management.
Streets Grants	Accounts for funds received as reimbursement or grants related to street capital projects.

City of Rocklin
Balance Sheet
Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Major Funds			
ASSETS	General Fund	SB325 Sales Tax	Low and Moderate Income Housing Asset Fund	Traffic Circulation Impact Fee Fund
Cash and investments	$ 66,311,511	$ 6,084,467	$ 9,851,535	$ 20,741,759
Restricted cash and investments	-	-	-	-
Receivables:				
Taxes	5,605,548	-	-	-
Interest receivable	3,078	-	-	-
Intergovernmental	-	-	-	-
Other receivables	1,363,370	338,555	-	-
Due from other funds	1,512,405	-	-	-
Prepaid items	58,178	-	-	-
Leases receivable	3,615,516	-	-	-
Loans receivable	-	-	3,671,362	481,556
Total assets	$ 78,469,606	$ 6,423,022	$ 13,522,897	$ 21,223,315
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 5,933,440	$ 630,286	$ 36,933	$ 94,857
Deposits	593,594	-	-	204,001
Due to other funds	-	-	-	-
Unearned revenues	1,308,220	175,111	-	-
Other liabilities	6,905	55,683	-	-
Compensated absences	2,517,045	-	-	-
Total liabilities	10,359,204	861,080	36,933	298,858
DEFERRED INFLOWS OF RESOURCES				
Leases receivable	3,312,511	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	3,312,511	-	-	-
Fund Balances:				
Nonspendable:				
Endowments	-	-	-	-
Leases receivable	303,005	-	-	-
Prepaid items	58,178			
Long-term receivables	-	-	-	-
Restricted	-	5,561,942	13,485,964	481,556
Committed	32,434,050	-	-	20,442,901
Unassigned (Deficit)	32,002,658	-	-	-
Total fund balances	64,797,891	5,561,942	13,485,964	20,924,457
Total liabilities, fund balances and deferred inflows of resources	$ 78,469,606	$ 6,423,022	$ 13,522,897	$ 21,223,315

The accompanying notes are an integral part of these financial statements.

Continued

City of Rocklin
Balance Sheet
Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Major Funds		Total Governmental Funds	
ASSETS	Streets Grants	Nonmajor Governmental Funds	2025	2024
Cash and investments	$ -	$ 36,319,954	$ 139,309,226	$ 126,791,120
Restricted cash and investments	-	1,257,596	1,257,596	1,764,583
Receivables:				
Taxes	-	773,997	6,379,545	7,179,764
Interest receivable	-	-	3,078	10,804
Intergovernmental	81,814	920,616	1,002,430	1,966,832
Other receivables	1,229,898	102,366	3,034,189	2,139,141
Due from other funds	-	-	1,512,405	993,512
Prepaid items	-	-	58,178	10,738
Leases receivable	-	-	3,615,516	3,830,409
Loans receivable	-	318,986	4,471,904	5,373,274
Total assets	$ 1,311,712	$ 39,693,515	$ 160,644,067	$ 150,060,177
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 413,917	$ 1,695,804	$ 8,805,237	$ 9,647,829
Deposits	-	-	797,595	1,006,834
Due to other funds	897,795	614,610	1,512,405	993,512
Unearned revenues	-	629,564	2,112,895	1,704,146
Other liabilities	-	-	62,588	38,128
Compensated absences	-	-	2,517,045	1,723,548
Total liabilities	1,311,712	2,939,978	15,807,765	15,113,997
DEFERRED INFLOWS OF RESOURCES				
Leases receivable	-	-	3,312,511	3,791,504
Unavailable revenue	34,839	810,497	845,336	1,965,975
Total deferred inflows of resources	34,839	810,497	4,157,847	5,757,479
Fund Balances:				
Nonspendable:				
Endowments	-	491,455	491,455	491,455
Leases receivable	-	-	303,005	38,905
Prepaid items			58,178	-
Long-term receivables	-	-	-	13,225
Restricted	-	21,486,384	41,015,846	37,086,019
Committed	-	14,775,700	67,652,651	64,739,576
Unassigned (Deficit)	(34,839)	(810,499)	31,157,320	26,819,521
Total fund balances	(34,839)	35,943,040	140,678,455	129,188,701
Total liabilities, fund balances and deferred inflows of resources	$ 1,311,712	$ 39,693,515	$ 160,644,067	$ 150,060,177

The accompanying notes are an integral part of these financial statements.

Concluded

City of Rocklin
Reconciliation of the Government Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2025

Total Fund Balances - Total Governmental Funds	$ 140,678,455
Amounts reported for governmental activities in the Statement of Net Position were different because:	
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:	
Capital assets	612,902,137
Less: accumulated depreciation	(283,357,195)
Total Capital Assets	329,544,942
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet.	(37,000)
Internal service funds are used by management to charge the costs of vehicle maintenance and various insurance costs to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	22,206,362
Benefit plan adjustments from timing differences, including contributions made to benefit plans that reduce the net benefit liability in the next fiscal year, the impact from changes in proportionate shares on beginning balances, and differences between projected and actual earnings on plan investments, have been reported as deferred outflows of resources.	25,025,747
Benefit plan adjustments from timing differences, including changes in assumptions, differences between expected and actual experiences, changes in proportionate shares related to contributions and differences between projected and actual earnings on plan investments, have been reported as deferred inflows of resources.	(2,044,627)
Certain revenues were recorded as deferred inflows of resources in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were previously included as revenue in the Government-Wide Statement of Activities under the full accrual basis.	845,336
Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as unearned in the fund statements.	2,112,895
Long-term debt defeasances are reported in the funds as other financing uses based on cash payments related to the repayment of debt. However, the difference between the refunded debt and the refunding debt is reported as a deferred gain or loss in the government-wide statement of net position.	(442,204)
Long-term obligations were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:	
Long-term debt	(8,322,643)
Compensated absences	(1,162,904)
Net pension liability	(64,097,316)
Net OPEB liability	(5,532,878)
Total Long-Term Obligations	(79,115,741)
Net Position of Governmental Activities	$ 438,774,165

The accompanying notes are an integral part of these financial statements.

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2025

(With Comparative Totals for June 30, 2024)

	Major Funds			
	General Fund	SB325 Sales Tax	Low and Moderate Income Housing Asset Fund	Traffic Circulation Impact Fee Fund
REVENUES				
Taxes and assessments	$ 53,054,663	$ 5,041,587	$ -	$ 2,179,406
Licenses and permits	4,336,242	-	-	-
Fines and forfeitures	571,211	-	-	-
Intergovernmental	950,779	700,705	-	502,511
Charges for services	2,917,626	-	-	-
Use of money and property	5,704,919	170,242	463,786	762,423
Contributions and donations	1,977,851	-	-	-
Other revenues	685,821	-	2,000	-
Total Revenues	70,199,112	5,912,534	465,786	3,444,340
EXPENDITURES				
Current:				
General government	17,855,069	37,367	13,808	-
Public safety	36,748,614	-	355	-
Public works	3,930,224	2,280,183	-	-
Parks and recreation	5,110,953	-	-	-
Community development	5,419,117	444,990	102,585	98,893
Capital outlay	2,958,646	2,213,638	-	1,141,117
Debt service:				
Principal	2,732	-	-	-
Interest and fiscal charges	10,203	-	-	-
Total Expenditures	72,035,558	4,976,178	116,748	1,240,010
Excess (Deficiency) of Revenues over Expenditures	(1,836,446)	936,356	349,038	2,204,330
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	6,503,717	87,177	-	-
Transfers out	(1,340,003)	(885,615)	(150,181)	(381,470)
Total Other Financing Sources (Uses)	5,163,714	(798,438)	(150,181)	(381,470)
Net Change in Fund Balances	3,327,268	137,918	198,857	1,822,860
Fund Balances Beginning	61,470,623	5,424,024	13,287,107	19,101,597
Fund Balances Ending	$ 64,797,891	$ 5,561,942	$ 13,485,964	$ 20,924,457

The accompanying notes are an integral part of these financial statements.

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2025

(With Comparative Totals for June 30, 2024)

	Major Funds		Total Governmental Funds	
	Streets Grants	Nonmajor Governmental Funds	2025	2024
REVENUES				
Taxes and assessments	$ -	$ 19,380,329	$ 79,655,985	$ 75,965,125
Licenses and permits	-	75,848	4,412,090	3,528,288
Fines and forfeitures	-	26,890	598,101	270,272
Intergovernmental	5,236,818	1,127,447	8,518,260	5,680,001
Charges for services	-	2,150,800	5,068,426	4,144,791
Use of money and property	-	1,098,734	8,200,104	7,067,514
Contributions and donations	-	1,134,480	3,112,331	3,904,309
Other revenues	-	173,077	860,898	816,789
Total Revenues	5,236,818	25,167,605	110,426,195	101,377,089
EXPENDITURES				
Current:				
General government	-	325,257	18,231,501	15,785,461
Public safety	-	227,758	36,976,727	33,721,747
Public works	-	6,987,350	13,197,757	12,647,318
Parks and recreation	-	2,421,336	7,532,289	7,746,830
Community development	-	174,447	6,240,032	5,618,500
Capital outlay	3,947,290	4,128,650	14,389,341	10,895,962
Debt service:				
Principal	-	823,181	825,913	1,317,243
Interest and fiscal charges	-	263,477	273,680	307,494
Total Expenditures	3,947,290	15,351,456	97,667,240	88,040,555
Excess (Deficiency) of Revenues over Expenditures	1,289,528	9,816,149	12,758,955	13,336,534
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	55,316	657,053	7,303,263	6,970,751
Transfers out	(87,177)	(5,728,018)	(8,572,464)	(6,965,150)
Total Other Financing Sources (Uses)	(31,861)	(5,070,965)	(1,269,201)	5,601
Net Change in Fund Balances	1,257,667	4,745,184	11,489,754	13,342,135
Fund Balances Beginning	(1,292,506)	31,197,856	129,188,701	115,846,566
Fund Balances Ending	$ (34,839)	$ 35,943,040	$ 140,678,455	$ 129,188,701

The accompanying notes are an integral part of these financial statements.

Concluded

City of Rocklin

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities

For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	11,489,754
Amounts reported for governmental activities in the Statement of Activities were different because:		
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated useful lives as depreciation expense.		
Capital additions		13,416,267
Depreciation expense		(13,971,331)
The remaining net book value from the disposal of long-lived assets such as capital assets is not a current economic resource and therefore is not reported in the fund statements but is reported in the Government-Wide Statement of Activities as a special item.		(83,045)
Internal service funds are used by management to charge the costs of vehicle maintenance, and various insurance costs to individual funds. The net revenue or (excess expenses) of the internal service funds is reported with government activities.		2,356,079
Certain revenues were not recorded or recorded as unearned revenue in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.		408,749
Certain revenues were recorded as deferred inflows of resources in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.		(1,120,639)
Long-term compensated absences and claims payables were reported in the Government-Wide Statement of Activities, but they did not require the use of current financial resources and were not reported as expenditures in governmental funds.		
Compensated absences		647,580
In governmental funds, actual contributions to pension plans are reported as expenditures in the year incurred. However, in the Government-Wide Statement of Activities, only the current year pension expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.		(3,528,573)
Repayment of long-term debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.		1,074,567
Certain expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the fund statements as follows:		
Other postemployment benefits adjustments and deferrals		207,123
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in accrued interest from prior year.		6,000
Change in Net Position of Governmental Activities	$	10,902,531

The accompanying notes are an integral part of these financial statements.

City of Rocklin
Statement of Net Position
Internal Service Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Totals	
	2025	2024
ASSETS		
Current assets:		
Cash and investments	$ 18,155,359	$ 15,633,958
Accounts receivable	1,515	57,268
Inventory and other	69,386	47,636
Total current assets	18,226,260	15,738,862
Non-current assets:		
Capital assets - net	7,139,927	7,067,481
Total non-current assets	7,139,927	7,067,481
Total assets	$ 25,366,187	$ 22,806,343
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	$ 209,626	$ 134,810
Claims payable	125,234	161,176
Compensated absences - current portion	14,089	9,716
Total current liabilities	348,949	305,702
Non-current liabilities:		
Claims payable	2,810,876	2,650,110
Compensated absences	-	248
Total non-current liabilities	2,810,876	2,650,358
Total liabilities	$ 3,159,825	$ 2,956,060
NET POSITION		
Net Investment in capital assets	$ 7,139,927	$ 7,067,481
Unrestricted	15,066,435	12,782,802
Total net position	$ 22,206,362	$ 19,850,283

The accompanying notes are an integral part of these financial statements.

City of Rocklin
Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Totals	
	2025	2024
OPERATING REVENUES		
Charges for services	$ 7,532,980	$ 7,166,809
Intergovernmental	14,831	1,806
Other revenue	37,457	27,360
Total operating revenues	7,585,268	7,195,975
OPERATING EXPENSES		
Salaries and benefits	3,232,371	2,391,513
Services and supplies	3,668,459	3,457,006
Depreciation	1,075,277	1,033,923
Total operating expenses	7,976,107	6,882,442
Operating income (loss)	(390,839)	313,533
NONOPERATING REVENUES (EXPENSES)		
Gain (loss) on sale of assets	83,580	45,135
Investment earnings	421,062	318,631
Total nonoperating revenues (expenses)	504,642	363,766
Income (loss) before operating transfers	113,803	677,299
Transfers in	1,340,000	54,550
Transfers out	(70,799)	(60,151)
Income (loss) before capital contributions	1,383,004	671,698
Capital contributions	973,075	1,899,151
Change in net position	2,356,079	2,570,849
Total net position - beginning	19,850,283	17,279,434
Total net position - ending	$ 22,206,362	$ 19,850,283

The accompanying notes are an integral part of these financial statements.

City of Rocklin
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Totals	
	2025	2024
Cash flows from operating activities:		
Receipts from interfund services provided	$ 7,588,733	$ 7,109,541
Other receipts	52,288	29,166
Payments to suppliers for goods and services	(3,497,454)	(3,055,223)
Payments to employees for services	(3,221,361)	(2,389,425)
Net cash provided (used) by operating activities	922,206	1,694,059
Cash flows from noncapital financing activities:		
Interfund transactions	1,269,201	(5,601)
Net cash provided (used) by noncapital financing activities	1,269,201	(5,601)
Cash flows from capital financing activities:		
Purchases (sales) of capital assets - net	(1,064,143)	(1,992,694)
Proceeds from capital contributions	973,075	1,899,151
Net cash provided (used) by capital financing activities	(91,068)	(93,543)
Cash flows from investing activities:		
Investment income received	421,062	318,631
Net cash provided (used) by investing activities	421,062	318,631
Net increase (decrease) in cash and cash equivalents	2,521,401	1,913,546
Cash and cash equivalents - beginning	15,633,958	13,720,412
Cash and cash equivalents - ending	$ 18,155,359	$ 15,633,958
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	$ (390,839)	$ 313,533
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,075,277	1,033,923
Change in operating assets and liabilities:		
Accounts receivable	55,753	(57,268)
Inventory	(21,750)	2,931
Accounts payable and accrued liabilities	74,816	64,025
Claims payable	124,824	338,659
Compensated absences	4,125	(1,744)
Net cash provided (used) by operating activities	$ 922,206	$ 1,694,059

The accompanying notes are an integral part of these financial statements.

City of Rocklin
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Successor Agency Private-Purpose Trust Funds	Custodial Funds
ASSETS		
Current assets:		
Cash and investments	$ 1,283,475	$ 5,760,487
Cash and investment with trustee/fiscal agent	450	4,083,991
Accounts receivable	-	37,261
Total current assets	1,283,925	9,881,739
Non-current assets:		
Land	480,576	-
Total assets	$ 1,764,501	$ 9,881,739
LIABILITIES		
Current liabilities:		
Unearned revenues	$ 1,241,341	$ -
Deposits	-	181,397
Interest payable	225,992	-
Due within one year	975,390	-
Total current liabilities	2,442,723	181,397
Noncurrent liabilities:		
Bonds payable - net	14,869,685	-
Total liabilities	$ 17,312,408	$ 181,397
NET POSITION		
Held in trust for Redevelopment Dissolution	$ (15,547,907)	$ -
Restricted for individuals, organizations and other governments	-	9,700,342
Total Net Position	$ (15,547,907)	$ 9,700,342

The accompanying notes are an integral part of these financial statements.

City of Rocklin
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2025

	Successor Agency Private-Purpose Trust Funds	Custodial Funds
ADDITIONS		
Property taxes	$ 1,028,922	$ -
Tax assessments	-	4,343,765
Investment earnings	14,039	335,158
Other revenue	-	11,809
Total additions	1,042,961	4,690,732
DEDUCTIONS		
Professional services	6,285	107,200
Fees and charges	70,000	43,965
Repairs and maintenance	1,600	46,883
Debt service principal	-	1,928,181
Debt service interest	579,543	2,296,797
Total deductions	657,428	4,423,026
Change in net position	385,533	267,706
Total net position - beginning	(15,933,440)	9,432,636
Total net position - ending	$ (15,547,907)	$ 9,700,342

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Rocklin (City) was incorporated in 1893 under the laws and regulations of the State of California (State). The City operates under a City Council/Manager form of government and provides the following services: general government, community development, public safety, parks and recreation, and public works.

The basic financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

The City operates as a self-governing local government unit within the State. It has limited authority to levy taxes and has the authority to determine user fees for the services that it provides. The City's main funding sources include property taxes, sales taxes, other intergovernmental revenue from state and federal sources, user fees, and federal and state financial assistance.

The financial reporting entity consists of (a) the primary government, the City, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (a) the City has the ability to impose its will on the organization, or (b) there is a potential for the organization to provide a financial benefit to or impose a financial burden on the City.

As required by GAAP, these financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. This component unit is reported on a blended basis. A blended component unit, although a legally separate entity, is, in substance, part of the government's operations and so data from this unit is combined with data of the primary government. The financial statement of the individual component unit, if applicable as indicated below, may be obtained from the City of Rocklin website.

The City's reporting entity includes the following blended component unit:

Rocklin Public Financing Authority
The Rocklin Public Financing Authority (Authority) was formed on December 13, 1994, as a joint powers authority between the City and the former Redevelopment Agency to serve as a financing mechanism for various capital projects. Upon the dissolution of the Rocklin Redevelopment Agency on February 1, 2012, the City appointed itself successor agency governed by an oversight board consisting of members from all taxing authorities in the redevelopment area to wind up all redevelopment activities, which consisted primarily of debt. Because of the limited authority of the successor, their membership in the Authority is also limited as the successor cannot obligate the Authority or issue new debt on its own. The City Council acts as the governing board in a concurrent session. The Authority provides services solely for the benefit of the City and is presented in the governmental activities in the fund financial statements as a blended component unit.

B. Basis of Presentation, Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's government-wide financial statements include a *Statement of Net Position* and a *Statement of Activities*. These statements present summaries of governmental activities for the City. Fiduciary activities of the City are not included in these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The City did not have any business-type activities during the year.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources (including capital assets, as well as infrastructure assets, and long-term liabilities), are included in the accompanying *Statement of Net Position*. The *Statement of Activities* presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or segment. In conformity with the City's indirect cost allocation plan, certain indirect costs are included in the program expense reported for individual functions and activities.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated. The following interfund activities have been eliminated:

- Transfers in/Transfers out
- Internal Service Fund charges

Fund Financial Statements

Governmental Funds

Governmental fund financial statements include a *Balance Sheet* and a *Statement of Revenues, Expenditures and Changes in Fund Balances* for all major governmental funds and non-major funds aggregated. An accompanying schedule is provided to reconcile and explain the differences in fund balances in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the balance sheets. The *Statement of Revenues, Expenditures and Changes in Fund Balances* present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (up to 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, special assessments, intergovernmental revenues, other taxes, interest revenue, rental revenue and certain charges for services. Fines, forfeitures, licenses and permits are not susceptible to accrual because they are usually not measurable until received in cash. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the combined balance sheet and revenue is recognized.

The following funds are major funds:

General Fund
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. The General Fund pays for the City's general operating expenditures, the fixed charges, and the capital costs that are not paid through other funds. The General Fund is a combination of other funds, which include, Quarry Park Amphitheater, Quarry Park Adventures Reserve, Streets Maintenance Reserve, Economic Development Reserve, Technology Fee, Retirees Health, Boroski Landfill Monitoring, ADA, and Parks Maintenance Reserve.

Low and Moderate Income Housing Asset Fund
This special revenue fund accounts for the administration and operation of the City's low and moderate income housing program, which includes interest from loan programs and grants, of the former Rocklin Redevelopment Agency transferred to the City of Rocklin as the Housing Successor.

Traffic Circulation Impact Fee Capital Projects Fund
This capital projects fund accounts for activities related to congestion management and traffic relief.

SB325 Sales Tax Fund
This fund accounts for sales tax revenue collected in accordance with Senate Bill 325 to be used for transit services, construction and maintenance of streets.

Streets Grants Fund
This fund accounts for funds received as reimbursement or grants related to street capital projects.

Additionally, the City reports the following nonmajor fund types of governmental funds:

Special Revenue Funds
Special revenue funds account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to specific purposes other than debt service or capital projects.

Capital Project Funds
Capital project funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets in governmental funds.

Debt Service Funds
Debt service funds account for the accumulation of resources for, and payment on, long-term obligation debt principal and interest.

Permanent Funds
Permanent funds account for and report financial resources for the principal corpus of endowments where only the investment earnings can be spent on specified purposes.

Proprietary Funds

In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the "economic resources measurement focus". This means all assets, deferred outflows of resources, liabilities (whether current or noncurrent) and deferred inflows of resources associated with their activities are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

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

The City's internal service funds are proprietary funds. Internal service funds account for charges to City departments for services provided, on a cost reimbursement basis. Amounts paid to acquire capital assets are capitalized as assets in the internal service funds financial statements.

Fleet Management Internal Service Fund
The Fleet Management 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. The Fleet

Management Internal Service Fund balances and activities have been combined with governmental activities in the government-wide financial statements.

Risk Management Internal Service Fund
The Risk Management Internal Service Fund is used to account for and finance the risk management functions for the City. This includes: general liability, workers compensation, property damage, dental, vision, and other insurance expenditures and also holds resources for Self-Insured Losses and Disaster Contingency. The Risk Management Internal Service Fund balances and activities have been combined with governmental activities in the government-wide financial statements.

Fiduciary Funds

Private Purpose Trust Funds
Private Purpose Trust Funds account for resources held for other individuals and entities in a manner similar to private enterprise.

Custodial Funds
Custodial Funds are used to account for assets held by the City in a trustee capacity or as a custodian for individuals, private organizations, other governments and/or other funds. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefits) trust funds, investment trust funds, or private-purpose trust funds. Custodial funds are accounted for using an economic resource measurement focus and require a resource flow statement.

C. Cash Deposits and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

Deposit and Investment Risk Disclosures - In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures* (Amendment of GASB Statement No. 3), certain disclosures are required for Deposit and Investment Risks in the following areas, if applicable:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk
- Foreign Currency Risk

Other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

The City participates in the Local Agency Investment Fund (LAIF), an investment pool for local governments and special districts managed by the State of California. Under Federal Law, the State of California cannot declare bankruptcy; therefore, deposits in LAIF shall not be subject to either of the following: (a) transfer or loan pursuant to Government Code Sections 16310, 16312, or 16313, or (b) impoundment or seizure by any state official or state agency.

The City participates in the Placer County Treasurers Investment Portfolio, an investment pool for local governments, school districts, and special districts in Placer County. Investments are made in accordance with Government Code Section 27000.5, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, the primary objective of the county treasurer is to safeguard the principal of the funds under his or her control. The secondary objective is to meet the liquidity needs of the depositor. The third objective is to achieve a return on the funds under his or her control."

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the New York Stock Exchange.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

D. Interfund Receivables and Payables

Items classified as interfund receivables/payables are referred to as "advances to/advances from other funds" or as "due to/from other funds". Due to/from other funds include short-term lending/borrowing transactions between funds. This classification also includes the current portion of an advance to or from another fund. Advances to/advances from other funds represents non-current portions of any long-term lending/borrowing transactions between funds. This amount will be equally offset by a reserve of fund balance, which indicates that it does not represent available financial resources, and is not available for appropriation.

E. Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include property taxes, sales and use taxes, transient taxes, franchise taxes, intergovernmental subventions, interest earnings, and expense reimbursements.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as property tax, sales tax, transient tax, franchise tax, and intergovernmental subventions since they are usually both measurable and available. Non-exchange transactions collectible but not available, such as property tax, are deferred in the fund financial statements in accordance with the modified accrual basis, but not deferred in the government-wide financial statements in accordance with the accrual basis.

Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. The City's experience is that all accounts receivable are collectible; therefore an allowance for doubtful accounts is unnecessary.

F. Loans Receivable

Under the City's housing assistance program, loans are made to qualified individuals and businesses within prescribed project areas for the purpose of housing acquisition, housing rehabilitation and/or economic development. The majority of these loans are on a deferred payback program. Repayments of the outstanding loans are applied to the principal balance of the loan receivable. The long-term portion of loans receivable has been offset by *Unearned Revenues* in the accompanying financial statements, as applicable.

G. Leases Receivable

The City's measures leases receivable at the present value of rent payments expected to be received during the contract term. The City records deferred inflows of resources at the initiation of the contract in an amount equal to the initial recording of the leases receivable plus incentive payments received, if any. The deferred inflow of resources is amortized on a straight-line basis over the term of the contract. If there is no stated rate in the contract and the implicit rate cannot be determined, the City uses its own estimated incremental borrowing rate as the discount rate to measure the leases receivable. The City's estimated incremental borrowing rate is based on its actual incremental borrowing rate for the most recent debt issuance.

H. Inventories

The City maintains an inventory for fuel that is recorded at cost in the Fleet Internal Service Fund and expensed when consumed. The cost of other consumable materials and supplies on hand are immaterial to the financial statements, and the City has therefore chosen to report these items as expenditures/expenses at the time of purchase.

I. Prepaid Items

Prepaid items are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid expenses in both government-wide and fund financial statements.

J. Capital Assets

The City's assets are capitalized at historical cost or estimated historical cost, if actual is unavailable, except for donated capital assets. Donated works of art and similar items, and capital assets received in a service concession arrangement, are reported at acquisition value at the date of donation. Policy has set the capitalization threshold for reporting at $10,000 for non-infrastructure capital assets, $5,000 for grant funded non-infrastructure capital assets, and $100,000 for infrastructure capital assets.

Public domain (infrastructure) capital assets include streets, bridges, curbs and gutters, sidewalks, drainage systems, and lighting systems. The accounting treatment of property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Depreciation/amortization of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation/amortization reflected in the Statement of Net Position. Depreciation/amortization is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by asset type is as follows:

Equipment, machinery and vehicles	3-10 years
Facilities and improvements	15 years
Infrastructure	25-50 years
Buildings and building improvements	30 years

Intangible right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the City has determined is reasonably certain of being exercised, then the lease asset is amortized over the useful life of the underlying asset.

Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying information technology asset.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for in the same way as in the government-wide statements.

K. Deferred Outflows/Deferred Inflows

Deferred outflows of resources is a consumption of net assets by the City that is applicable to a future reporting period; for example, prepaid items and deferred charges. Deferred inflows of resources is an acquisition of net assets by the City that is applicable to a future reporting period; for example, unearned revenue and advance collections. The City has deferred outflows and deferred inflows of resources related to the implementation of GASB 68 for pension retirement plans, GASB 75 for Other Post Retirement Benefit Plans, and leases receivables.

L. Interest Payable

In the government-wide financial statements, interest payable on long-term debt is recognized as an incurred liability for governmental fund types. The City has not allocated the interest on long-term debt to departments.

In the fund financial statements, governmental fund types do not recognize the interest payable when the liability is incurred. Interest on long-term debt is recorded in the fund statements when payment is made.

M. Claims Payable

The City records a liability to reflect an actuarial estimate of ultimate uninsured losses for general liability claims. The estimated liability for these claims includes "incurred but not reported" (IBNR) claims. There is no fixed payment schedule to pay these liabilities.

N. Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years,

and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. The liability for compensated absences includes salary-related taxes and benefits, where applicable.

Vacation
The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave
The City's policy permits employees to accumulate earned but unused sick leave. Upon separation from service, some employees in certain bargaining units are eligible for partial payment of unused benefits at the rate of pay on separation. A liability for both the estimated value to be used and paid out is included in the liability for compensated absences.

O. Long-Term Liabilities

The accounting treatment of long-term liabilities depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term liabilities to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term liabilities consist of Lease Revenue Bonds and unamortized premiums, direct borrowings, the net OPEB liability, the pension obligations, compensated absences, and a liability for claims.

Long-term liabilities for governmental funds are not reported as liabilities in the fund financial statements. The debt proceeds are reported as revenue. Payments of principal and interest reported as expenditures. Long-term liabilities for proprietary funds are reported in the fund statements similar to how they are reported in the government-wide statements. Debt proceeds are reported as liabilities and payments are reported as reductions to the liability and as interest expense.

P. Subscription Based Information Technology Arrangements

The City recognizes subscription liabilities with an initial, individual value of $50,000 or more. The City uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate in the arrangement. The City's estimated incremental borrowing rate is based on its actual incremental borrowing rate for the most recent debt issuance.

Q. Pensions Expense

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

R. Other Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the City's Retiree Benefits Plan (the OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

S. Fund Balances

In accordance with GASB 54*, Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balances as follows:

Nonspendable
- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term loans receivable).
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

Restricted
- Resources that are subject to externally enforceable legal restrictions imposed by parties outside the City (Creditors, Grantors, Contributors, other Governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or legislation (Gas Tax).

Committed
- Self-imposed limitations set in place prior to the end of the period (encumbrances, economic contingencies, and uncertainties).
- Limitation established at the highest level of decision-making (Council) and requires formal action at the same level to remove.
- Council resolution is required to establish, modify, or rescind a fund balance commitment.

Assigned
- Amounts in excess of nonspendable, restricted, and committed fund balance in funds other than the General Fund are reported as assigned fund balance.

Unassigned
- Residual net resources.
- Total fund balance in the General Fund in excess of nonspendable, restricted, committed, and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

Flow Assumption / Spending Order Policy
When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to be spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to be spent first out of committed funds, then assigned funds, and finally, unassigned funds, as needed, unless the City Council has directed otherwise.

T. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets
This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in the net investment in capital assets component of net position.

Restricted Net Position
This amount is restricted by external creditors, grantors, contributors, or laws and regulations of other governments. Certain proceeds from debt and loans are reported as restricted net position because their use is limited by applicable debt or other covenants.

Unrestricted Net Position
This amount is net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The detail of amounts reported for each of the above defined net position categories is reported in the government-wide Statement of Net Position.

Use of Restricted/Unrestricted Net Position
When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to apply restricted net position first.

U. Interfund Transactions

Interfund services provided and used are accounted for as revenue, expenditures or expenses, as appropriate. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursed fund. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions, except for interfund services provided and used and reimbursements, are reported as transfers.

V. Property Taxes and Special Assessments

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 in accordance with statutory regulations.

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 at December 10 and April 10. The County of Placer (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.

W. Stewardship, Compliance, and Accountability

It is the City's policy to adopt annual budgets. The City Council may amend the budget by motion during the fiscal year.

Expenditures may not legally exceed appropriations at the fund level. Appropriations lapse at the end of the fiscal year. Budget information is presented for governmental fund types on a basis consistent with accounting principles generally accepted in the United States of America. Budgeted revenue and expenditure amounts represent the original budget and all approved budget amendments.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Public meetings are conducted to obtain public comments. The City Council annually adopts the budget for the ensuing fiscal year prior to July 1st.
2. Legally adopted budgets and formal budgetary integration is employed as a management control device during the year for all Governmental, Proprietary and Fiduciary Fund Types.
3. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2025, based on the City's calculations, proceeds of taxes did not exceed the appropriations limit.
4. Budgeted appropriations for the various governmental funds become effective each July 1st.

X. Unearned Revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows from unearned revenue. In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows from unavailable resources.

Y. Use of Estimates

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

Z. Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

AA. Implementation of New Accounting Pronouncements

GASB Statement No. 101, Compensated Absences

During the year, the City implemented GASB Statement No. 101 Compensated Absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. The implementation of this standard did not have a material impact on the City’s financial statements.

GASB Statement No. 102, Certain Risk Disclosures

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in the notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government’s vulnerability to the risk of a substantial impact. The disclosure should include descriptions for (1) the concentration or constraint, (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, and (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15,

2024, and all reporting periods thereafter. The implementation of this standard did not have a material impact on the City's financial statements and management determined there were no concentrations or constraints that make the City vulnerable to the risk of substantial impact.

BB. Upcoming New Accounting Pronouncements

The City is currently analyzing its accounting practices to determine the potential impact on the financial statements of the following recent GASB Statements:

GASB Statement No. 103, *Financial Reporting Model Improvements*

This Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

This Statement establishes new accounting and financial reporting requirements or modifies existing requirements related to (a) Management's Discussion and Analysis (MD&A), (b) Unusual or infrequent items, (c) Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, (d) Information about major component units in basic financial statements, (e) Budgetary comparison information, and (f) Financial trend information in the statistical section

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, Disclosure of Certain Capital Assets

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2025, cash and investments were reported in the financial statements as follows:

	Fair Value		Total
	Governmental Activities	Fiduciary Activities	Cash and Investments
Cash and Investments	$ 157,464,585	$ 7,043,962	$ 164,508,547
Restricted Cash and Investments	1,257,595	4,084,441	5,342,036
Total Cash and Investments	$ 158,722,180	$ 11,128,403	$ 169,850,583

A. Cash Deposits

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest and places the City ahead of general creditors of the institution.

The market value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the City's total cash deposits. The City has waived the collateral requirements for cash deposits, which are fully insured to $250,000 by the Federal Deposit Insurance Corporation (FDIC). The bank balances before reconciling items totaled $12,457,912 at June 30, 2025, and could be different from carrying amounts due to deposits in transit and outstanding checks. The uninsured amount was $11,889,380, which was collateralized by securities held by pledging financial institutions.

B. Local Agency Investment Fund

LAIF is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. As of June 30, 2025, the fair value was $65,359,644. The balance is available for withdrawal on demand. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. As of June 30, 2025, these investments matured in an average of 248 days.

C. Placer County Treasurer's Investment Portfolio

The Placer County Treasurer's Investment Portfolio operates under the oversight of the Placer County Treasurer's Review Panel. Investments are made in accordance to California Government Code Section 27000.5 and limited to those investments specified by California Government Code Sections 53601 and 53635. As of June 30, 2025, the value of City investment in the fund was $9,385,465. These monies are held in various investments consisting of treasury notes and bills, other government bonds, and money market instruments.

D. Investment Policies

City Investment Policy

Under the provisions of the City's investment policy, and in accordance with California Government Code, the following investments are authorized:

Category	Standard
U.S. Treasuries	No portfolio limit; 5 years max maturity
Federal Agencies	No portfolio limit; 20% max callable federal agency securities; 30% max per institution/issuer; 5 years max maturity
Supranational Obligations	"AA" rated or better by a NRSRO; 30% portfolio max; 10% max per institution/issuer; 5 years max maturity; USD denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by IBRD, IFC, or IADB; Eligible for purchase and sale within the U.S.
Municipal Securities (CA, Other States)	"A" rating category or better by a NRSRO; 30% portfolio max; 5% max per institution; 5 years max maturity
Corporate Medium Term Notes	"A" rating category or better by a NRSRO; 30% portfolio max; 5% max per institution/issuer; 5 years max maturity; Issued by corporations organized and operating within the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S.
Mortgage-Backed Securities	"AA" rating category or better by a NRSRO; 20% portfolio max; 5% max per institution/issuer; 5 years max maturity; Mortgage Pass-Through Securities, Collateralized Mortgage Obligations, Asset-Backed, or Mortgage-Backed bonds
Negotiable Certificates of Deposit (NCD)	The amount invested in NCDs subject to limitations of California Government Code; Any amount above the FDIC insured limit must be issued by institutions which have short-term debt obligations rated “A-1” or better by a NRSRO; or long-term obligations rated “A” or its equivalent or better by a NRSRO; 30% portfolio max (combined with CDARS); 5% max per institution/ issuer; 5 years max maturity

Category	Standard
Time Deposits (Non-negotiable CD/TD)	20% portfolio max; Max per institution/issuer limited to maximum covered under federal insurance; 5 years max maturity; Non-negotiable time deposits FDIC or collateralized in accordance with California Government Code and the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA)
Collateralized Bank Deposits	No portfolio limit; deposits with financial institutions will be collateralized with pledged securities per California Government Code, Section 53651
Banker's Acceptances	Short-term debt obligations "A-1" rating category or better by a NRSRO or long-term debt obligations "A" rating category or better by a NRSRO; 40% portfolio max; 5% max per institution/issuer; 180 days max maturity
Commercial Paper	Issued by domestic corporation with assets >$500 million and having an "A-1" long-term rating or better by a NRSRO or if the issuer has other debt obligations, having an "A" long-term rating or better by a NRSRO; or Issuer organized in the U.S. as a special purpose corporation, trust, or limitied liability company with program-wide credit enhancements and an "A-1" rating or better by a NRSRO; 25% portfolio max; 5% max per institution/issuer; 10% max of the outstanding paper of the issuing corporation; 270 days maturity
Money Market Mutual Funds	20% portfolio max; 20% max per shares of any one Money Market Mutual Fund; Shares of beneficial interest issued by Mutual Funds and Money Market Funds registered with SEC under the Investment Company Act of 1940; Companies shall either: (i) Attain highest rating by two NRSROs; or (ii) Have an investment adviser registered with SEC with > 5 years experience investing in securities as authorized by by California Government Code, Section 53601, inclusive and with AUM >$500 million; The purchase price of shares of Mutual Funds or Money Market Funds shall not include any commission that the companies may charge
Mutual Funds	20% portfolio max; 10% max per shares of any one mutual fund; Shares of beneficial interest issued by Mutual Funds and Money Market Funds registered with SEC under the Investment Company Act of 1940; Companies shall either: (i) Attain highest rating by two NRSROs; or (ii) Have an investment adviser registered with SEC with > 5 years experience investing in securities as authorized by California Government Code, Section 53601 and with AUM >$500 million; Mutual Funds that invest in securities and obligations as authorized under California Government Code, Section 53601 (a) to (k) and (m) to (q). The purchase price of shares of Mutual Funds or Money Market Funds shall not include any commission that the companies may charge
Local Agency Investment Fund (LAIF)	Maximum amount permitted by State law and LAIF
Local Government Investment Pools	25% portfolio max in the Placer County Treasurer's Investment Pool
Repurchase Agreements	No portfolio limit; 1 year max maturity; 102% collateralized; Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third-party custodian; Repurchase agreements are subject to a Master Repurchase Agreement (in the form developed by SIFMA) between the City and the provider of the repurchase agreement

E. Risk Disclosures

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the term of an investment's maturity, the greater the sensitivity to changes in market interest rates. It is the City's practice to manage its exposure to interest rate risk by purchasing a combination of shorter and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for the City's operations. The City's policy is to limit the weighted average maturity of its investment portfolio to less than five years. As of June 30, 2025, none of the City investments exceeded five years and 65% of the City's total cash and investments were liquid or matured within one year.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2025, the City's investments were in compliance with the ratings required by the City's investment policy, indenture agreements and Government Code.

Concentrations of Credit Risk

As of June 30, 2025, the City had no investments in any one issuer exceeding that allowed by City policy, which is more conservative than stipulated by the California Government Code.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy contains legal or policy requirements that would limit the exposure to custodial credit risk for investments.

For the investments maintained by the City, no security was uninsured, or unregistered, or held by a brokerage firm which is also the counterparty for the security. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

As of June 30, 2025, the City's investments had the following maturities and ratings:

		Investment Maturities		Year End Rating			
Cash or Investment Type	Fair Value	<1 Year	>1 Year	Exempt	AAAm/ Aaa-mf	Not Rated	G72 Input
Local Agency Investment Fund (LAIF)	$ 65,359,644	$ 65,359,644	$ -	$ 65,359,644	$ -	$ -	Level 1/2
Money Market/Mutual Funds	5,659,543	5,659,543	-	-	5,659,543	-	Level 2
Special Assessment Bonds	4,614,604	-	4,614,604	-	-	4,614,604	Level 1/2
County Treasurer's Investment Portfolio	9,385,465	9,385,465	-	9,385,465	-	-	Level 2
Cash with Fiscal Agent	4,084,539	-	4,084,539	-	-	4,084,539	Level 1
Cash on Hand	3,328	3,328	-	3,328	-	-	n/a
Chandler Investments:							
Agency	3,202,670	-	3,202,670	-	3,202,670	-	Level 1
Agency CMBS	3,304,742	-	3,304,742	-	3,304,742	-	Level 1
Corporate	17,769,005	-	17,769,005	-	17,769,005	-	Level 1
Money Market Fund	407,840	411,992	(4,152.00)	-	407,840	-	Level 1
Supranational	3,706,545	-	3,706,545	-	3,706,545	-	Level 1
US Treasury	44,566,582	22,167,544	22,399,038	-	44,566,582	-	Level 1
Municipal Bond	611,532	611,532	-	-	611,532	-	n/a
Cash	1,095	1,095	-	-	1,095	-	n/a
Cash Deposits	7,173,449	7,173,449	-	7,173,449	-	-	n/a
Total Cash and Investments	$ 169,850,583	$ 110,773,592	$ 59,076,991	$ 81,921,886	$ 79,229,554	$ 8,699,143	

F. Fair Value Measurements

GASB 72 established a hierarchy of inputs to valuation techniques. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following as of June 30, 2025:

Receivables	General Fund	Sales Tax SB325	Streets Grants Fund	Nonmajor Funds	Internal Service Funds	Total
Federal Government	$ -	$ -	$ 81,814	$ 134,394	$ -	$ 216,208
State Government	-	-	-	926,108	-	926,108
Local Taxes	5,609,737	-	-	257,862	-	5,867,599
Local Other	1,362,259	338,555	1,229,898	478,615	1,515	3,410,842
Totals	$ 6,971,996	$ 338,555	$ 1,311,712	$ 1,796,979	$ 1,515	$ 10,420,757

NOTE 4 - LEASES RECEIVABLES

As of June 30, 2025, the City's leases receivable were $3,615,516 and deferred inflows of resources were $3,312,511. The net present value of the leases receivable was valued using an interest rate of 2.95% with annual payments of $325,000 over sixteen years.

The future payments were as follows:

Year Ending June 30	Principal	Interest	Total
2026	$ 221,319	$ 103,681	$ 325,000
2027	227,937	97,063	325,000
2028	234,752	90,248	325,000
2029	241,772	83,228	325,000
2030	249,002	75,998	325,000
2031-2035	1,361,247	263,753	1,625,000
2036-2039	1,079,487	58,013	1,137,500
Total	$ 3,615,516	$ 771,984	$ 4,387,500

NOTE 5 - INTERFUND TRANSACTIONS

A. Interfund Receivables and Payables

Due To/From Other Funds

The timing of when cash is received and paid can result in a negative cash balance in a fund as of fiscal year end. At year-end, a liability, "Due To Other Funds" is created to eliminate any negative cash balances along with a corresponding asset, "Due From Other Funds". In the following fiscal year, the liabilities are settled and the assets are liquidated. As of June 30, 2025, interfund receivables and payables consisted of the following:

Fund	Due from Other Funds	Due to Other Funds
General Fund	$ 1,512,405	$ -
Streets Grants Fund	-	897,795
Nonmajor Funds	-	614,610
Total	$ 1,512,405	$ 1,512,405

B. Transfers In/Out

Interfund transfers result from the movement of resources from one fund to another within the governmental unit. At June 30, 2025, interfund transfers consisted of the following:

Fund	Fund Type	Transfers in	Transfers out
Major Funds:			
General Fund	General	$ 6,503,717	$ 1,340,003
Low Mod Income Housing Asset	Special Revenue	-	150,181
Traffic Circulation Impact Fee	Capital Projects	-	381,470
Nonmajor Funds:			
Capital Construction Debt Service	Debt Service	531,432	-
Gas Taxes	Special Revenue	-	184,197
SB1 Road Maintenance and Rehab Act	Special Revenue	107,613	-
Lighting Maintenance District #1	Special Revenue	-	2,288
Sales Tax SB 325	Special Revenue	87,177	885,615
Community Facilities District No. 1	Special Revenue	-	2,435,166
Community Facilities District No. 5	Special Revenue	18,006	920,745
Community Facilities District No. 6	Special Revenue	-	49,073
Landscaping and Lighting Maintenance District No. 2	Special Revenue	-	420,809
Park Development & Maintenance Tax Fund	Special Revenue	-	655,719
Streets SR/Grants	Special Revenue	55,316	87,177
Traffic Safety/PD Grants	Special Revenue	2	-
OPIOID Settlement	Special Revenue	-	173,077
CDBG HUD Entitlement	Special Revenue	-	57,055
Grants and Other Reimbursables	Special Revenue	-	33,119
Supplemental Law Enforcement Grant	Special Revenue	-	215,348
Capital Construction Tax	Capital Projects	-	531,432
Oak Tree Mitigation	Capital Projects	-	20,706
Whitney Ranch Trunk Sewer Project	Capital Projects	-	5,261
Whitney Ranch Interchange Fees	Capital Projects	-	3,326
Wetlands Maintenance	Permanent	-	2,691
Conservation Easement Endowment Fund	Permanent	-	18,006
Total Governmental Funds		7,303,263	8,572,464
Internal Service Funds:			
Fleet Management	Internal Service	1,340,000	66,600
Risk Management ISF	Internal Service	-	4,199
Total Internal Service Funds		1,340,000	70,799
Total Transfers		$ 8,643,263	$ 8,643,263

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due.

NOTE 6 - LOANS RECEIVABLE

Through the City's various programs, the City has loaned funds to qualifying individuals and businesses. Interest rates vary depending on the terms of the loan. Interest is accrued on the loans that bear interest. Loans receivable consisted of the following as of June 30, 2025:

Loans Receivable	Beginning	Additions	Deletions	Ending
Highway 65 Sunset Blvd. Interchange	$ 669,665	$ -	$ 188,110	$ 481,555
William Jessup University Ave.	502,511	-	502,511	-
Community Development Block Grant	310,714	-	-	310,714
First Time Home Buyers	623,856	-	-	623,856
Down Payment Assistance	923,657	8,000	80,830	850,827
Villa Serena II	377,964	-	113,804	264,160
College Manor	650,000	-	-	650,000
Sunset Blvd	575,000	-	-	575,000
HPD Shannon Bay	415,212	-	10,890	404,322
Placer West Housing Partners	311,470	-	-	311,470
Placer County Flood Control District	13,225	-	13,225	-
Total Loans Receivable	$ 5,373,274	$ 8,000	$ 909,370	$ 4,471,904

The following is a summary of the loans and notes receivable outstanding as of June 30, 2025:

Highway 65 Sunset Interchange Loan
As members of the "Bizz Johnson Joint Powers Authority" (JPA), Placer County, the City of Roseville, and the City of Rocklin made loans to the JPA for the construction of the Sunset Blvd. Highway 65 interchange. The original loan amount from the City of Rocklin was $2,033,684. The loan does not bear interest. The timing of the JPA repayments is at the discretion of the JPA Board. At June 30, 2025, a balance of $481,555 was outstanding.

William Jessup University Ave.
On February 25, 2017, the City entered into a reimbursement agreement with WJU to release WJU from obligations for street improvements on University Ave that were completed by the City. In lieu of WJU's construction and street improvements, WJU was to reimburse the City $3,015,066. Reimbursement payments were to be made over 6 years (2019 to 2024) and bear interest at 2.15% per annum, with the final payment due July 1, 2024. There was no balance outstanding as of June 30, 2025.

Community Development Block Grant (CDBG) Revolving Loans
The City participated in a CDBG Revolving loan program. The program is federally funded and provided housing rehabilitation loans to eligible applicants. The City made loans to resident homeowners who qualify as low income, some of which are deferred and are not repaid until the title to the property changes. The balance of these loans at June 30, 2025 was $310,714.

First Time Home Buyers
The City has made various loans to qualifying participants within the City as part of the Federal First Time Home Buyers Program (HOME). Interest rates vary depending on the terms of the loan and interest is deferred until the loan is refinanced or title to the property changes and may be waived under certain conditions if the loan is carried to full term. The HOME notes receivable balance at June 30, 2025 was $623,856.

Down Payment Assistance Loans
The former Rocklin Redevelopment Agency had a down payment assistance program in 2007 to help low and moderate income individuals with purchases of a home. Qualifying individuals received down payment assistance with the loan deferred as long as it is an owner-occupied dwelling. Interest and/or principal may be waived if certain terms are met by the borrower. The Down Payment Assistance loans receivable at June 30, 2025 was $850,827.

Villa Serena II Loan
On July 24, 2001, the former Rocklin Redevelopment Agency entered into an agreement with Stanford Arms, a California Limited Partnership, for a loan in the amount of $1,100,000. The loan has been used to assist with the construction of the Villa Serena affordable senior project known as Stanford Arms. The loan is at 3% simple interest and is to be repaid from residual receipts over a thirty-year period. The final payment date is dependent on residual receipts. The loan is secured by a deed of trust covering the property, improvements, fixtures and by all deposits of the borrower. At June 30, 2025, a balance of $264,160 was outstanding.

College Manor
On November 1, 2007, the former Rocklin Redevelopment Agency entered into an agreement with CAHA College Manor LP, a California Limited Partnership, for a loan in the amount of $650,000. The loan has been used to finance the acquisition and renovation of low-income apartments located at 4201 Racetrack Road. The loan is at 3% simple interest and is to be repaid from residual receipts over a fifty-five-year period. The final payment date is dependent on residual receipts. At June 30, 2025, a balance of $650,000 was outstanding.

Sunset Blvd
On June 24, 2008, the former Rocklin Redevelopment Agency authorized a loan in the amount of $575,000 to Sunset Street Housing Partners for an existing apartment complex located at 3655 Sunset Blvd. The loan provides for 3% simple interest for 30 years with payments to begin after the second anniversary of the loan document execution date and the final payment due December 22, 2038. Associated with this project, the former Rocklin Redevelopment Agency also approved Conduit Debt issuance in the maximum amount of $10,000,000 in multifamily revenue bonds by the California Statewide Communities Development Authority. At June 30, 2025, a balance of $575,000 was outstanding.

HPD Shannon Bay, LP
On September 9, 2008, the former Rocklin Redevelopment Agency authorized a housing rehabilitation loan in the amount of $500,000 with HPD Shannon Bay LP for a 50-unit multi-family housing project referred to as the Shannon Bay Apartments. The loan provides for 3% simple interest for 30 years with a five-year period of interest only payments. The loan then converts to an amortizing loan during which time an annual payment of $25,296 will be paid and at the end of the loan term a balloon payment for the remaining balance becomes due and payable. The final payment is due January 11, 2040. Associated with this project, the former Rocklin Redevelopment Agency also approved Conduit Debt issuance in the maximum amount of $6,000,000 in multifamily revenue bonds by the California Statewide Communities Development Authority. At June 30, 2025, a balance of $404,322 was outstanding.

Placer West Housing Partners, LP
On December 8, 2009, the former Rocklin Redevelopment Agency authorized a housing rehabilitation loan in the amount of $500,000 with Placer West Housing Partners LP for a 44-unit affordable housing project located at 6055 Placer West Drive in Rocklin. The loan provides for 3% simple interest for 30 years with partial interest only payments in the amount of $2,000 to begin on the second anniversary of the loan document execution date of December 22, 2009. The final payment is due December 21, 2040. A balloon

payment of the remaining unpaid balance of principal and interest shall be due at the conclusion of the loan term. At June 30, 2025, a balance of $311,470 was outstanding.

Placer County Flood Control District

During the fiscal year ended June 30, 2018, the City authorized a $182,063 loan with the Placer County Flood Control District (the District) to help fund the Antelope Creek Flood Control Project, Upper Weir. The District intended to fund the project through a combination of the Dry Creek Trust Fund and two Department of Water Resources grants. The District was to make future reimbursement payments to each participant totaling the amount of each participant's original advance payment plus simple interest as determined by the Construction Cost Index (CCI). The City had a 13.42% share of the total project costs. Reimbursement of advanced payment was to be made twice yearly when the Trust Fund had a balance of at least $25,000 over the minimum balance of $50,000. At June 30, 2025, no balance was outstanding.

NOTE 7 - CAPITAL ASSETS

Capital assets consisted of the following as of June 30, 2025:

Governmental activities:	Beginning	Additions	Retirements	Transfers	Ending
Nondepreciable Capital Assets:					
Land	$ 8,338,942	$ -	$ -	$ -	$ 8,338,942
Land Improvements	108,402	-	-	-	108,402
Park Land	61,097,079	-	-	-	61,097,079
Construction In Progress	16,415,766	13,200,755	(83,044)	(15,803,165)	13,730,312
Total Nondepreciable Capital Assets	85,960,189	13,200,755	(83,044)	(15,803,165)	83,274,735
Depreciable/amortizable capital assets:					
Subscription right of use assets	609,650	-	-	-	609,650
Buildings	35,369,470	-	-	-	35,369,470
Facilities & Other Improvements	7,744,496	-	-	-	7,744,496
Machinery & Equipment	3,957,671	139,601	(155,511)	-	3,941,761
Fleet Machinery & Equipment	17,603,175	1,147,723	(1,205,746)	-	17,545,152
Park Buildings	2,717,879	-	-	-	2,717,879
Park Equipment	1,629,694	75,910	(33,063)	-	1,672,541
Park Improvements	28,922,543	-	-	2,388,471	31,311,014
Infrastructure	436,781,170		(3,935,273)	13,414,694	446,260,591
Total Depreciable/Amortizable	535,335,748	1,363,234	(5,329,593)	15,803,165	547,172,554
Total Capital Assets	621,295,937	14,563,989	(5,412,637)	-	630,447,289
Accumulated Depreciation/Amortization:					
Subscription right of use assets	13,039	6,521	-	-	19,560
Buildings	24,327,148	964,015	-	-	25,291,163
Facilities & Other Improvements	4,798,734	322,365	-	-	5,121,099
Machinery & Equipment	3,179,268	141,297	(155,511)	-	3,165,054
Fleet Machinery & Equipment	10,535,694	1,075,277	(1,205,746)	-	10,405,225
Park Buildings	1,006,832	82,287	-	-	1,089,119
Park Equipment	1,629,694	-	(33,063)	-	1,596,631
Park Improvements	20,429,647	1,124,729	-	-	21,554,376
Infrastructure	218,125,349	11,330,117	(3,935,273)	-	225,520,193
Total Accumulated Depreciation/Amort.	284,045,405	15,046,608	(5,329,593)	-	293,762,420
Total Capital Assets - Net	$ 337,250,532	$ (482,619)	$ (83,044)	$ -	$ 336,684,869

Depreciation expense was charged to the following functions in the statement of activities:

Public Safety	856,305
Parks and Recreation	1,249,525
Public Works	12,940,778
Total Depreciation/Amortization Expense	$ 15,046,608

NOTE 8 - NONCURRENT LIABILITIES

The City's noncurrent liabilities consisted of the following as of June 30, 2025:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Lease Revenue Bonds:					
2016 Lease Revenue Bonds	$ 7,080,000	$ -	$ 315,000	$ 6,765,000	$ 330,000
Unamortized Premiums	468,363	-	27,550	440,813	-
Subtotal Lease Revenue Bonds	7,548,363	-	342,550	7,205,813	330,000
Direct Borrowings:					
Pacific Premier Bank Loan - RPFA Refunding	1,029,183	-	508,181	521,002	521,002
Subscription Liabilities	598,561	-	2,732	595,829	2,778
Claims Payable	2,811,286	1,458,841	1,334,017	2,936,110	125,234
Net Pension Liability	66,883,471	4,989,212	7,775,367	64,097,316	-
Net OPEB Liability	4,126,333	11,152,022	9,745,477	5,532,878	-
Compensated Absences	3,543,996	4,455,607	4,305,565	3,694,038	2,531,134
Total Noncurrent Liabilities	$ 86,541,193	$ 22,055,682	$ 24,013,889	$ 84,582,986	$ 3,510,148

The annual debt service requirements on general long-term debt is as follows:

Year Ending	Lease Revenue Bonds			Direct Borrowings		
June 30,	Principal	Interest	Total	Principal	Interest	Total
2026	$ 330,000	198,350	$ 528,350	$ 521,002	$ 5,731	$ 526,733
2027	345,000	183,200	528,200	-	-	-
2028	360,000	169,100	529,100	-	-	-
2029	375,000	158,150	533,150	-	-	-
2030	380,000	150,363	530,363	-	-	-
2031-2035	2,060,000	593,738	2,653,738	-	-	-
2036-2040	2,390,000	262,050	2,652,050	-	-	-
2041-2045	525,000	7,873	532,873	-	-	-
Total	$ 6,765,000	$ 1,722,824	$ 8,487,824	$ 521,002	$ 5,731	$ 526,733

2016 Rocklin Public Finance Authority Lease Revenue Bonds
On October 4th, 2016, the Rocklin Public Financing Authority issued lease revenue bonds in the amount of $9,455,000, at a premium of $688,769, to defease the outstanding 2003 certificates of participation and finance the acquisition and construction of various capital improvement projects. The security for the bonds was the pledge of lease payment revenues received by the Authority under a lease agreement with the City. These bonds were reported as City debt as required by GASB 62 and NCGA Statement 5. The term of the bonds was 25 years. Interest rates on the bonds range from 2% to 5%. Principal payments ranging from $245,000 to $525,000 are payable annually on November 1st, and interest payments ranging from $7,875 to $180,973 are payable semi-annually on May 1st and November 1st, through November 1, 2040. The aggregate debt service savings was $15,000 from this refunding.

Rocklin Public Finance Authority Pacific Premier Bank Loan
On July 1, 2017, the City, on behalf of Community Facilities Districts (CFD) 6, 8 and 9, agreed to borrow from the Rocklin Public Financing Authority (Authority) an amount necessary to refund 1999 CFD special tax bonds and pledged the special tax revenues levied in each CFD to the Authority. In the 2017 Special Tax Revenue Refunding Loan Agreement, the Authority agreed to borrow from Pacific Premier Bank the funds necessary to refund the 1999 CFD special tax bonds and, in turn, refund the 2003 Authority bonds. The loan is secured by a pledge of the revenues received by the Authority from the 2017 CFD loan payments. Pacific Premier Bank has no remedy against the City if special taxpayers in the CFD fail to make their payments. The loan was for $5,000,077 at a fixed interest rate of 2.2% and matures on September 1, 2025. This loan was reported as City debt as required by GASB 62 and NCGA Statement 5. The refunding resulted in an economic gain of $1,989,923. The aggregate debt service of the Pacific Premier loan was $233,844 less than the debt service requirements of the refunded debt, including cash prepayments made during the refunding.

City of Rocklin Sunset Whitney Note
On December 18, 2017, the City entered into a note payable with Sunset Whitney, LLC to pay $3,000,000 as a part of a $5,800,000 purchase of golf course land. Principal and interest payments were to be made on the first of December each year, and interest accrued at 2% of the outstanding principal balance per annum for six years, beginning December 31, 2018. This note was fully paid during the year.

Subscription Based Information Technology Agreements
On July 1, 2021, the City entered into a 1,122 month subscription for the use of Priority Dispatch System Software. The initial subscription liability and right of use asset was $609,650. As of June 30, 2025, the value of the subscription liability was $595,829 and the right of use asset was $590,090, net of accumulated amortization totaling $19,560. The City is required to make annual fixed payments of $12,935. The subscription has an interest rate of 1.7047%. See Note 7 for more information regarding the changes in the subscription right of use assets. The following table summarizes the future payments for the subscription liability.

Year Ending June 30,	Principal	Interest	Total
2026	$ 2,778	$ 10,157	$ 12,935
2027	2,825	10,110	12,935
2028	2,874	10,061	12,935
2029	2,943	9,992	12,935
2030	2,993	9,942	12,935
Thereafter	581,416	560,570	1,141,986
Total	$ 595,829	$ 610,832	$ 1,206,661

Claims Payable
The City has recorded a liability for potential claims in excess of amounts covered by the insurance pool. At June 30, 2025, the City had a claims payable liability of $2,936,110. See Note 9 for further discussion on the City's risk management activities.

Net Pension Liability
As a result of the implementation of GASB 68, the City has recorded a net pension liability for its CalPERS Miscellaneous, Fire and Police pension plans. At June 30, 2025, the City had a net pension liability of $64,097,316. See Note 11 for further discussion on the pension liability.

Net OPEB Liability

A net OPEB liability is the cumulative difference between annual OPEB cost and an employer's contributions to a plan. At June 30, 2025, the City had a net OPEB obligation of $5,532,878. See Note 12 for further discussion on OPEB.

Compensated Absences

The City records compensated absences for all employee absences that are expected to be paid such as vacation and illness. Compensated absences had a balance of $3,694,038 at June 30, 2025; of that amount, $2,531,134 is expected to be paid within a year.

Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. The City performed calculations of excess investment earnings on various bonds and financings, and at June 30, 2025, there were no arbitrage liabilities.

NOTE 9 - NET POSITION/FUND BALANCE

Net Position

Net position consisted of the following as of June 30, 2025:

	Net Investment in Capital Assets	Restricted	Unrestricted	Total
Capital Assets - Net	$ 336,684,869	$ -	$ -	$ 336,684,869
Associated Long-term Debt	(8,322,643)	-	-	(8,322,643)
Deferred Gain on Refunding	(442,204)	-	-	(442,204)
Fund Balance Restrictions	-	41,015,846	-	41,015,846
Nonexpendable endowments	-	491,455	-	491,455
Net Position	-	-	438,774,165	438,774,165
Net Investment in Capital Assets	-	-	(327,920,022)	(327,920,022)
Restricted Net Position	-	-	(41,507,301)	(41,507,301)
Total	$ 327,920,022	$ 41,507,301	$ 69,346,842	$ 438,774,165

Fund Balance

Fund balances consisted of the following at June 30, 2025:

	Nonspendable	Restricted	Committed	Unassigned	Total
Endowments	$ 453,455	$ -	$ -	$ -	$ 453,455
Wetlands Maintenance	38,000	17,957	-	-	55,957
Debt Service	-	597,384	-	-	597,384
Low and Moderate Income Housing	-	13,485,964	-	-	13,485,964
SB325 Sales Tax	-	5,561,942	-	-	5,561,942
SB1 Road Maintenance & Rehab Act	-	4,252,819	-	-	4,252,819
Gas Tax	-	2,563,943	-	-	2,563,943
Lighting Districts	-	1,286,348	-	-	1,286,348
Community Facilities Districts	-	7,604,629	-	-	7,604,629
Housing Rehabilitation	-	846,403	-	-	846,403
Asset Forfeiture	-	427,425	-	-	427,425
CASp Certification and Training	-	107,608	-	-	107,608
Recreation Facilities Contributions	-	2,353	-	-	2,353
Costco Settlement	-	3,755,224	-	-	3,755,224
OPIOID Settlement	-	24,291	-	-	24,291
Traffic Circulation Impact Fees	-	481,556	20,442,901	-	20,924,457
Capital Construction Tax	-	-	5,871,113	-	5,871,113
Oak Tree Mitigation Fees	-	-	472,230	-	472,230
North West Area Comm Park Fees	-	-	1,090,903	-	1,090,903
Public Facilities Impact Fees	-	-	2,301,770	-	2,301,770
Whitney Ranch Interchange Fee	-	-	2,069,852	-	2,069,852
Trails Impact Fees	-	-	95,257	-	95,257
Community Center Impact Fees	-	-	412,552	-	412,552
Park Development Capital Projects	-	-	609,936	-	609,936
General Fund:					
Unassigned	-	-	-	32,098,918	32,098,918
Building Repair Reserve	-	-	2,137,026	-	2,137,026
Operating Reserve	-	-	16,900,500	-	16,900,500
Park Infrastructure Reserve	-	-	1,517,532	-	1,517,532
Surplus Reserve	-	-	5,119,218	-	5,119,218
Reserve for Encumbrances	-	-	2,687,792	-	2,687,792
ARPA	-	-	2,164,153	-	2,164,153
Economic Development	-	-	1,123,703	-	1,123,703
Technology Fee	-	-	762,930	-	762,930
Retiree's Health	-	-	-	(96,260)	(96,260)
QP Amphitheater Events	-	-	21,196	-	21,196
Leases receivable	303,005	-	-	-	303,005
Prepaid	58,178				58,178
Traffic Safety/PD Grants	-	-	-	(19,844)	(19,844)
Streets Grants	-	-	-	(34,839)	(34,839)
Bicycle and Pedestrian Facilities	-	-	-	(376,248)	(376,248)
Grants and Other Reimbursables	-	-	-	(414,407)	(414,407)
Community Parks Fund	-	-	1,852,087	-	1,852,087
Total	$ 852,638	$ 41,015,846	$ 67,652,651	$ 31,157,320	$ 140,678,455

Nonspendable fund balances included the following as of June 30, 2025:

1. **Endowments** include principal corpus from which income will fund maintenance of Wetlands and Preserve Area maintenance and operations.
2. **Leases receivable** include balances from long-term leases of City owned property to third parties, offset by amounts deferred over the term of the lease.
3. **Prepaid items** reflect nonspendable amounts for costs applicable to future periods.

Restricted fund balances included the following as of June 30, 2025:

1. **Wetlands Maintenance** includes amounts other than the non-spendable endowment to be used on the maintenance of the wetlands on a parcel in Stanford Ranch Phase III.
2. **Debt Service** includes amounts used for debt service in the Rocklin Public Financing Authority debt service fund.
3. **Low and Moderate Income Housing Fund** includes amounts used to increase the City's supply of low and moderate income housing.
4. **SB325 Sales Tax** includes amounts to be used for repair and maintenance of City streets in accordance with Senate Bill 325.
5. **SB1 Road Maintenance & Rehab Act** includes amounts to be used for City road maintenance projects in accordance with Senate Bill 1, Chapter 5, Statutes of 2017.
6. **Gas Tax** includes amounts received and expended for construction and street maintenance purposes as defined in Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highways Code.
7. **Lighting Districts** includes amounts to be used to maintain and operate the City's lighting districts.
8. **Community Facilities Districts** include amounts to be used to maintain and operate the City's community facilities districts.
9. **Housing Rehabilitation** includes amounts to be used for the City's housing rehabilitation programs.
10. **Asset Forfeiture** includes amounts that are restricted to police activities.
11. **CASp Certification and Training** includes amounts to be used for Certified Access Specialist program training in accordance with Assembly Bill 1379.
12. **Recreation Facilities Contributions** include amounts set aside for recreation facilities construction and improvements.
13. **Costco Settlement** includes funds received according to the Settlement Agreement between Costco, the Town of Loomis, and the City of Rocklin, dated October 2022.
14. **OPIOID Settlement** includes funds received according to the Opioid Settlement Agreement and any amendments between California Cities and Counties with Pharmaceutical companies and Distributors dated July 21, 2021. All settlement funds will be used for opioid remediation, and a minimum of 70% of the settlement funds received are required to be used for future opioid remediation.
15. **Traffic Circulation Impact Fees** include long-term receivables related to street improvements needed to reduce the impact caused by new development within the City.

Committed fund balances included the following as of June 30, 2025:

1. **General Fund:**
    a. **Building Repair Reserve**s include amounts set aside for routine building maintenance and to support the expansion of existing City facilities to address workforce needs of city services.
    b. **Operating Reserve** includes amounts set aside for operating expense contingencies.
    c. **Park Infrastructure Reserve** includes amounts set aside for routine park facilities maintenance and future park infrastructure projects.
    d. **Surplus Reserve** includes surplus amounts set aside for operating expense contingencies.
    e. **Reserve for Encumbrances** includes amounts set aside for encumbrances, or open purchase orders, rolled forward to the following year.
    f. **ARPA** committed fund balance includes amounts set aside from the ARPA revenue loss replacement grant.
    g. **Quarry Park Adventures** includes amounts set aside for Adventure Park operations.
    h. **Economic Development** includes amounts set aside to promote economic development within the City.
    i. **Technology Fee** includes a 6% fee assessed on certain program revenues to fund the cost of technology systems.
2. **Traffic Circulation Impact Fees** include amounts to be used for street improvements to reduce the impacts caused by new development within the City.
3. **Capital Construction Tax** includes amounts set aside for city construction projects.
4. **Oak Tree Mitigation** includes amounts set aside for oak tree preservation.
5. **North West Rocklin Community Park Fee** includes Impact Fees to be used for community parks in the North West Rocklin (Whitney Ranch) area.
6. **Public Facilities Impact Fees** include amounts to be used to fund expansion of public facilities to serve new development within the City.
7. **Whitney Ranch Interchange Fee** includes Impact Fees to be used to develop Highway 65 interchanges in the Whitney Ranch area.
8. **Trails Impact Fees** include amounts to be used for trail improvements to reduce the impact caused by new development within the City.
9. **Community Center Impact Fees** include amounts to be used for community center improvements and reduce the impact caused by new development within the City.
10. **Park Development Capital Projects** include amounts used for community park and city-wide recreational facilities improvements to reduce the impacts of increased use by new development within the City.
11. **QP Amphitheater Events** includes amounts to be used for Quarry Park Amphitheater.
12. The **Community Park Fees Capital Projects** includes amounts to be used for community park projects from community park fees.

The following funds had deficit fund balances as of June 30, 2025:

1. The **Retiree's Health** had a deficit fund balance of $96,260 as of June 30, 2025, that is to be funded through revenues collected from other funds.
2. The **Traffic Safety/PD Grants** had a deficit fund balance of $19,844 as of June 30, 2025, that is to be funded through deferred and unearned grants.
3. The **Streets Grants** had a deficit fund balance of $34,839 as of June 30, 2025, that is to be funded through deferred and unearned grants.
4. The **Bicycle and Pedestrian Facilities** had a deficit fund balance of $376,248 as of June 30, 2025, that is to be funded through deferred and unearned grants.
5. The **Grants and Other Reimbursables** had a deficit fund balance of $414,407 as of June 30, 2025, that is to be funded through deferred and unearned grants.

NOTE 10 - RISK MANAGEMENT

The City's insurance coverage and the respective coverage providers are as follows:

Amount	Coverage Provider	Payment Source
Liability Claim:		
$0 - $50,000	Self-insured	Banking layer
$50,001 - $1,250,000	NCCSIF	Shared risk
$1,250,001 - $40,000,000	Excess coverage	CJPRMA
Workers' Compensation:		
$0 - $100,000	Self-insured	Banking layer
$100,001 - $500,000	NCCSIF	Shared risk
$500,001 - Statutory	Excess coverage	PRISM

The City is a member of the Northern California Cities Self Insurance Fund (NCCSIF) along with twenty-one other northern California cities. The NCCSIF is a joint powers authority (JPA) organized in accordance with Title 1, Division 7, Chapter 5, Article 1 of the California Government Code. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide excess liability insurance. The NCCSIF provides claims processing administrative services, risk management services, and actuarial studies.

A member from each city governs the NCCSIF. City Council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. The City does not retain the risk of loss. However, ultimate liability for payment of claims and insurance premiums resides with member cities. The NCCSIF is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities. If the JPA becomes insolvent, the City is responsible only to the extent of any deficiency in its share of the equity balance.

The NCCSIF establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not reported. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimated

claims that reflect recent settlements, claim frequency, and other economic and social factors. A provision of inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

The City participates in excess insurance coverage provided by California joint powers authorities (JPAs), the California Joint Powers Risk Management Authority (CJPRMA) and the Public Risk Innovation, Solutions, and Management (PRISM). These JPAs self-fund to $7,500,000 for liability insurance and $5,000,000 for worker's compensation insurance and then purchase reinsurance over that amount to their various limits. The City is self-insured for employee dental and vision claims. There have been no significant reductions in insurance coverage from coverage in the prior fiscal year. Settlements have not exceeded the insurance coverage for the past three fiscal years.

The City's equity investment in the NCCSIF of $4,050,895 is recorded in the Risk Management Internal Service Fund. The audited financial statements of the JPA are available at the NCCSIF's office. The following is a summary of the claims liabilities for the last three fiscal years:

	Year Ended June 30, 2025	Year Ended June 30, 2024	Year Ended June 30, 2023
Claims payable, beginning of year	$ 2,811,286	$ 2,472,627	$ 2,832,930
Fiscal year claims and changes in estimates	1,458,841	689,479	264,968
Claims payments	(1,334,017)	(350,820)	(625,271)
Claims payable, end of year	$ 2,936,110	$ 2,811,286	$ 2,472,627

NOTE 11 - RETIREMENT PLANS

A. General Information about the Pension Plans

Plan Description
All qualified employees are eligible to participate in the City's Miscellaneous agent multiple employer-defined benefit pension plan or the Safety (Fire and Police) cost-sharing multiple employer-defined benefit pension plans (Plans) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on age at retirement, highest salary for either a one or three year period and years of credited service. The cost-of-living adjustments for the Plans are applied as specified by the California Public Employees' Retirement Law. The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Miscellaneous		Safety			
	Classic	PEPRA	Fire	PEPRA Fire	Police	PEPRA Police
Hire date	Before 1/1/2013	1/1/2013	Before 1/1/2013	1/1/2013	Before 1/1/2013	1/1/2013
Benefit formula	2% @ 55	2% @ 62	3% @ 50	2.7% @ 57	3% @ 50	2.7% @ 57
Benefit vesting schedule	5 Years	5 Years	5 Years	5 Years	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	55	62	50	57	50	57
Monthly benefits as a % of eligible compensation	2%	2%	3%	2.7%	3%	2.7%
Required employee cont. rates	7.55%	8.25%	8.99%	13.75%	8.99%	13.75%
Required employer cont. rates	10.89%	8.25%	27.32%	13.76%	27.32%	13.76%

Employees Covered

At June 30, 2025, the following employees were covered by the benefit terms for the Plans:

	Miscellaneous	Safety
Active	141	98
Transferred	113	54
Separated	183	21
Retired	196	110
Total	633	283

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2025, the City's contributions were as follows:

	Miscellaneous	Safety
Employer contributions	$ 3,916,842	$ 5,557,250

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

Pension Liability
As of June 30, 2025, the City reported net pension liabilities for each plan as follows:

	Net Pension Liability
Miscellaneous	$ 26,020,352
Safety - Proportionate	38,076,964
Total Net Pension Liability	$ 64,097,316

The following summarizes the changes in the total pension liability, fiduciary net position and net pension liability of the City's Miscellaneous agent multiple employer plan:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Beginning Balance	$114,014,505	$ 85,895,925	$ 28,118,580
Service cost	2,184,550	-	2,184,550
Interest in Total Pension Liability	7,781,263	-	7,781,263
Difference between actual and expected experience	439,784	-	439,784
Employer contributions	-	3,193,802	(3,193,802)
Employee contributions	-	1,163,685	(1,163,685)
Net investment income	-	8,216,232	(8,216,232)
Benefit payments	(5,549,267)	(5,549,267)	-
Administrative expenses	-	(69,894)	69,894
Net changes	4,856,330	6,954,558	(2,098,228)
Ending Balance	$118,870,835	$ 92,850,483	$ 26,020,352

The City's net pension liability for the Fire and Police Safety plans are measured as the proportionate share of the net pension liability while the Miscellaneous plan's net pension liability is a direct calculation based on its actuarial study and is not proportionate. The net pension liability of all the Plans are measured as of June 30, 2024, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The City's proportion of the net pension liability for the Fire and Police Plans was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Fire and Police Plans as of the fiscal years ended June 30, 2024 and 2025 was as follows:

	Safety
June 30, 2024	0.3107%
June 30, 2025	0.3140%
Change in Proportions	0.0032%

For the year ended June 30, 2025, the City recognized a pension expense of $12,845,209. The following summarizes the pension expense components by plan:

	Miscellaneous	Safety	Total
Pension expense per plans	$ 4,108,184	$ 5,208,452	$ 9,316,636
GASB 68 adjustments	1,458,806	2,069,767	3,528,573
Pension expense per government-wide statements	$ 5,566,990	$ 7,278,219	$ 12,845,209

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous		**Safety**	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement	$ 3,916,842	$ -	$ 5,557,250	$ -
Changes in assumptions	-	-	938,138	-
Differences between expected and actual	316,789	-	3,107,419	101,036
Changes in proportions	-	-	1,197,820	-
Differences between the employer's contributions the employer's proportionate share of	-	-	303,385	550,066
Net differences between projected and actual on plan investments	1,315,840	-	1,840,467	-
Total	$ 5,549,471	$ -	$ 12,944,479	$ 651,102

The City reported $9,474,092 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Deferred Outflows/(Inflows) of Resources	
Fiscal Year Ending:	Miscellaneous	Safety
2026	$ 210,843	$ 2,794,148
2027	2,245,538	4,508,840
2028	(354,852)	62,864
2029	(468,900)	(629,725)
2030	-	-
Thereafter	-	-
Total	$ 1,632,629	$ 6,736,127

Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	(1)
Investment Rate of Return	6.9% (2)
Retirement Age	(3)
Mortality	(3)

(1) Varies by age and service
(2) Net of pension plan investment expenses, including inflation
(3) Derived using CalPERS' membership data for all funds

Discount Rate

The discount rate used to measure the total pension liability was 6.9 percent for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current 6.9 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.9 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

CalPERS will continue to check the materiality of the difference in calculation until such time as they change their methodology. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of

administrative expenses.

Asset Class (a)	Assumed Asset Allocation	Long-Term Expected Real Return (1)(2)
Global Equity Cap Weighted	30.00%	4.54%
Global Equity NonCap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(1) An expected inflation of 2.3% used for this period.
(2) Figures are based on the 2021-22 Asset Liability Study.

C. Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety
1% Decrease	5.90%	5.90%
Net Pension Liability	$ 43,304,228	$ 59,618,742
Current Discount Rate	6.90%	6.90%
Net Pension Liability	$ 26,020,352	$ 38,076,964
1% Increase	7.90%	7.90%
Net Pension Liability	$ 15,569,966	$ 21,715,383

Pension Plan Fiduciary Net Position
Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS PLAN (OPEB)

Plan Description
The City provides certain health care benefits for eligible retired employees through the California Public Employees' Retirement System (CalPERS) under the Public Employees' Medical and Hospital Care Act (PEMHCA). This is a single-employer defined-benefit postemployment healthcare benefits plan. Eligible retirees may enroll in any of the available CalPERS medical plans. CalPERS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information.

Copies of the report may be obtained from the CalPERS website at www.calpers.ca.gov.

Commencing with fiscal year 2014, the City participates in the California Employers' Retiree Benefit Trust (CERBT) Fund, which is administered by CalPERS. CERBT is a tax-qualified irrevocable trust organized under Internal Revenue Code Section 115 and established to prefund retiree healthcare benefits. CERBT, an agent multiple-employer trust, issues a publicly available financial report including GASB Statement No. 74, Financial Reporting for Postemployment Benefits Plans Other Than Pension Plans, disclosure information in aggregate with the other CERBT participating employers. That report can be obtained from the CalPERS Web site at www.calpers.ca.gov.

Benefits Provided
The City provides post-retirement benefits to eligible employees as follows:

Benefits Provided:	*City monthly cap:* 2022 Misc $1,200 2022 Safety $1,200 Unrepresented/Hourly receive PEMHCA minimum ($133/month 2018), 1 Fire retiree receives higher existing benefit of $1,766/month, and 2 Police retiree receive the higher existing benefit of $1,377/month
Eligibility:	Full-time employees retiring directly from City under CalPERS (age 50 and 5 years, or disability) Miscellaneous PEPRA retirees age 52 and 5 years
Surviving Spouse:	Surviving spouse coverage based on retirement plan election Same benefit continues to surviving spouse
Other:	No City paid dental, vision, life, Medicare Part B Previous medical benefits can be found in the back of the report

Employees Covered by Benefit Terms

At June 30, 2025, the benefit terms covered the following employees:

Active employees	257
Inactive employees	199
Total employees	456

Contributions
The City makes contributions, based on an actuarially determined rate, which are approved by the authority of City Council. Total contributions during the year were $2,451,068. Total contributions included in the measurement period were $2,474,828. The actuarially determined contribution for the fiscal year was $2,091,466. The City's contributions were 9.35% of covered employee payroll during the fiscal year ended June 30, 2025. Employees are not required to contribute to the plan.

Actuarial Assumptions

The following summarizes the actuarial assumptions for the OPEB plan included in this fiscal year:

Valuation Date:	June 30, 2024
Measurement Date:	June 30, 2024
Actuarial Cost Method:	Entry-Age Normal, Level % of pay
Amortization Period:	10 years
Asset Valuation Method:	Investment gains and losses spread over 5-year rolling period
Actuarial Assumptions:	
Discount Rate	6.50%
Inflation	2.50%
Payroll Increases	2.75%
Medical Trend	Non-Medicare - 8.6% for 2025, decreasing to an ultimate rate of 3.9% in 2076 Medicare - 6.3% for 2025, decreasing to an ultimate rate of 3.9% in 2076
Investment Rate of Return	6.50%, Net of OPEB plan investment expenses, including inflation
Mortality	CalPERS 2021 Experience Study
Retirement	Actives and Retirees currently covered: 100% Actives currently waived: 80% Retirees currently Waived: 10% elect at 65 Unrepresented & Hourly: 60%
Service Requirement	Misc. Benefit 2%@55 Expected Retirement Age (ERA) 61.2 Safety Benefit 3%@50 ERA 54.7 (Fire) 54.2 (Police) PEPRA Misc. Benefit 2%@62 ERA 63.1 PEPRA Safety Benefit 2.7%@57 ERA 56.7 (Fire) 55.5 (Police)

Discount Rate

The projection of cash flows used to determine the discount rate assumed that the City's contribution will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to cover all future OPEB payments. Therefore, the discount rate was set to be equal to the long-term expected rate of return which was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage of Portfolio	Long-Term Expected Rate of Return
Global Equity	49.00%	4.60%
Fixed Income	23.00%	2.70%
TIPS	5.00%	1.60%
Commodities	3.00%	2.30%
REITs	20.00%	4.00%
Total	100.00%	
Weighted Average Return		3.82%
Assumed Long-Term Rate of Inflation		2.50%
Expected Long-Term Net Rate of Return, Rounded		6.50%

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2024 (measurement date), and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2024 (valuation date) for the fiscal year ended June 30, 2025 (reporting date). The following summarizes the changes in the net OPEB liability for the year ended June 30, 2025:

Fiscal Year Ended June 30, 2025 (Measurement Date June 30, 2024)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2024	$ 41,539,485	$ 37,413,152	$ 4,126,333
Service cost	1,391,920	-	1,391,920
Interest in Total OPEB Liability (TOL)	2,605,874	-	2,605,874
Employer contributions	-	2,474,828	(2,474,828)
Balance of diff between actual and exp experience	6,354,373	-	6,354,373
Balance of changes in assumptions	(2,365,558)	-	(2,365,558)
Actual investment income	-	4,111,479	(4,111,479)
Administrative expenses	-	(12,198)	12,198
Benefit payments	(2,474,828)	(2,474,828)	-
Adjustments	-	5,955	(5,955)
Net changes	5,511,781	4,105,236	1,406,545
Balance at June 30, 2025	$ 47,051,266	$ 41,518,388	$ 5,532,878

As of June 30, 2025, the City had total assets of $(96,260) in a City Retirees Health Fund. Cash in the Retirees Health Fund is transferred to CERBT periodically.

Deferred Inflows and Outflows of Resources

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	$ 3,574,931	$ -
Difference between actual and expected earnings	505,798	-
Change in assumptions	-	1,393,525
OPEB contribution subsequent to measurement date	2,451,068	-
Totals	$ 6,531,797	$ 1,393,525

Of the total amount reported as deferred outflows of resources related to OPEB, $2,451,068 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ended June 30, 2026.

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

Year Ended June 30,	
2026	$ 307,180
2027	1,620,860
2028	(127,321)
2029	(75,915)
2030	605,283
Thereafter	357,120
Total	$ 2,687,207

OPEB Expense

The following summarizes the OPEB expense by source during the year ended June 30, 2025:

Service cost	$ 1,391,920
Interest in TOL	2,605,874
Expected investment income	(2,337,945)
Actuarial adjustments	(5,955)
Difference between actual and expected experience	403,163
Difference between actual and expected earnings	211,090
Change in assumptions	(36,400)
Administrative expenses	12,198
OPEB Expense	**$ 2,243,945**

The following summarizes changes in the net OPEB liability as reconciled to OPEB expense during the year ended June 30, 2025:

Net OPEB liability ending	$ 5,532,878
Net OPEB liability beginning	(4,126,333)
Change in net OPEB liability	1,406,545
Changes in deferred outflows	(630,911)
Changes in deferred inflows	(982,757)
Employer contributions and implicit subsidy	2,451,068
OPEB Expense	**$ 2,243,945**

Sensitivity to Changes in the Discount Rate

The net OPEB liability of the City, as well as what the City's net OPEB liability would have been if calculated using a discount rate with one percentage point lower and one percentage point higher, is as follows:

	Discount Rate		
	(1% Decrease)	**6.50%**	**(1% Increase)**
Net OPEB Liability (Asset)	$ 10,578,921	$ 5,532,878	$ 1,243,712

Sensitivity to Changes in the Healthcare Cost Trend Rates

The net OPEB liability of the City, as well as what the City's net OPEB liability would have been if it were calculated using healthcare cost trend rates one percentage point lower and one percentage point higher than current healthcare cost trend rates, is as follows:

	Trend Rate		
	(1% Decrease)	**Current**	**(1% Increase)**
Net OPEB Liability (Asset)	$ 3,384,057	$ 5,532,878	$ 7,524,668

NOTE 13 - COMMITMENTS AND CONTINGENCIES

A. Commitments

The City had the following significant unexpended contractual commitments as of June 30, 2025:

Project Name	Original Commitment	Commitment Remaining
Lenslock Service and Cameras	$ 615,781	$ 123,156
SWRA Building Demolition	657,000	241,463
JSP-SWRA Bridge	489,493	218,951
China Garden Drainage Improvements	400,000	392,800
Striping and Marking Maintenance	915,051	897,692
Oak & Pine Block Improvements	148,946	59,194
Whitney Ranch Parkway Widening	1,000,000	810,921
Sierra College Blvd I-80 Resurfacing	161,000	63,425
Sunset Blvd Widening	200,000	37,336
Aguilar Road Improvements	722,747	363,513
Rocklin Rd Widening	110,220	52,398
At Grade Railroad Improvements	696,748	482,787
I-80 Westbound Auxiliary Lane	2,675,000	2,083,410
Rocklin Road Sierra College Corridor	7,175,000	2,261,333
Sierra College Boulevard Widening	617,300	543,041
Monument Springs Bridge	1,816,094	1,195,720
Roadway Improvement	300,000	138,450
Fire Station 22	1,220,353	626,541
	$19,920,733	$10,592,131

B. Lawsuits

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. Based upon consultation with the City Attorney, these cases, in aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

C. Federal, State and County Grant Programs (Contingencies)

The City participates in a number of Federal, State and County programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grantor program regulations, the City may be required to reimburse the grantor government. As of June 30, 2025, some amounts of grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any individual governmental funds or the overall financial condition of the City.

NOTE 14 - SPECIAL TAX ASSESSMENT DISTRICTS

The Mello-Roos Community Facilities Act of 1982 (Mello-Roos Act) allows establishment of Community Facilities Districts (CFD). Under the Mello-Roos Act, special taxes are levied by CFDs to provide services such as police and fire protection, and to finance infrastructure improvements. The City of Rocklin has established CFDs that have issued bonds and levied taxes under the Mello-Roos Act. The City is not liable for repayment of these bonds and acts only as an agent for the property owners/bond holders in collecting and forwarding the special taxes. The assets held by the City on behalf of these districts and related liabilities are recorded in Custodial funds. Special taxes have also been levied under the Mello-Roos Act to pay for services provided by CFD's No. 1, No. 5, and No. 6. The activities of these CFDs are accounted for in Special Revenue funds, which are presented in the City's Basic Financial Statements.

The Landscaping and Lighting Act of 1972 (Lighting Act) allows local government agencies to form Landscape and Lighting Districts for the purpose of financing the costs and expenses of landscaping and lighting public areas. The City has formed two districts which levy special assessments under the Lighting Act: Lighting Maintenance District No.1 and Landscaping and Lighting Maintenance District No. 2. The activities of these districts are accounted for in Special Revenue funds and are included in the City's Basic Financial Statements. The disclosures in Note 13 include those required by California Government Code section 50075.1.

The following table presents the balances of the various district bonds as of June 30, 2025:

Community Facilities District Bonds	Balance June 30, 2025
CFD No. 6 - Sunset West Drainage	$ 78,117
CFD No. 8 - Sunset West Park Drive	202,165
CFD No. 9 - Sunset West/Blue Oaks	240,720
CFD No. 10 - 2015 Whitney Ranch	18,010,000
CFD No. 10 - 2019 Whitney Ranch	15,520,000
CFD No. 10 - 2022 Whitney Ranch	13,605,000
CFD No. 11 - Sierra College Interchange	3,315,000
Total CFD Bonds	$ 50,971,002

Community Facilities District No. 1 Special Tax
Community Facilities District No. 1 was formed in 1986 to provide fire protection and suppression services and ambulance and paramedic services to various developments within the City of Rocklin. These services are provided by the City of Rocklin Fire Department. The cost for these services is borne by the City and partially offset by the special tax levied on parcels within the district. As such, district expenditures are primarily a reimbursement to the City. For fiscal year 2025, revenues were $2,459,710 and reimbursement expenditures were $2,459,709. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand. There were no active projects during the fiscal year.

Community Facilities District No. 3 Bonds
Community Facilities District No. 3 was formed in 1990 to issue bonds for street related improvements and projects, such as the construction of roadways, storm drainage facilities, sanitary sewer facilities, water lines, and gas lines. The district's improvements and projects have been completed. For fiscal year 2025, there was no revenue and expenditure. The primary source of revenues is special taxes, and expenditures are for activities related to debt service. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand.

Community Facilities District No. 5 Special Tax
Community Facilities District No. 5 was formed in 1996 to fund the operation and maintenance of street and parkway lights, streetscapes, open space, and parks in various developments within the City of Rocklin. For fiscal year 2025, revenues were $7,732,606 and expenditures were $6,407,370. The primary source of revenues is special taxes and expenditures are for operating costs such as payroll, maintenance, professional services, and utilities. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand. There were no active projects during the fiscal year.

Community Facilities District No. 6 Bonds
Community Facilities District No. 6 was formed in 1998 to issue bonds for installation, construction, and acquisition of drainage facilities and open space. The district's improvements and projects have been completed. For fiscal year 2025, revenues were $70,934 and expenditures were $92,838. The primary source of revenues is special taxes and expenditures are for activities related to debt service. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand.

Community Facilities District No. 6 Special Tax
A special tax has been levied to fund the operation and maintenance of the open space and storm drainage facilities of Community Facilities District No. 6. For fiscal year 2025, revenues were $385,536 and expenditures were $357,230. The primary source of revenue is special taxes and expenditures are for operating costs such as payroll, maintenance and professional services. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand. There were no active projects during the fiscal year.

Community Facilities District No. 7 Bonds
Community Facilities District No. 7 was formed in 1997 to issue bonds for the construction and acquisition of a highway interchange and connectors to provide access between Blue Oaks Blvd. and Highway 65. The district's improvements and projects have been completed. For fiscal year 2025, revenues were $1,182 and expenditures were $46,883. The primary source of revenues is special taxes and expenditures are for activities related to debt service. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand.

Community Facilities District No. 8 Bonds
Community Facilities District No. 8 was formed in 1998 to issue bonds for the construction, acquisition, and widening of portions of Park Dr. and Blue Oaks Blvd. and the installation of backbone utility infrastructure within the same area. The district's improvements and projects have been completed. For fiscal year 2025, revenues were $208,610 and expenditures were $219,264. The primary source of revenues is special taxes and expenditures are for activities related to debt service. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand.

Community Facilities District No. 9 Bonds
Community Facilities District No. 9 was formed in 1998 to issue bonds for the construction, acquisition, and widening of portions of Lone Tree, Blue Oaks, and West Oaks Boulevards and installation of traffic

control lights. The district's improvements and projects have been completed. For fiscal year 2025, revenues were $245,006 and expenditures were $258,894. The primary source of revenues is special taxes and expenditures are for activities related to debt service. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand.

Community Facilities District No. 10 Bonds
Community Facilities District No. 10 was formed in 2005 to issue bonds for the construction of transportation, wastewater system, drainage, landscaping facilities and other public improvements for development within the Whitney Ranch District. During fiscal year 2016, $27.09 million in special tax bonds were issued to refund the original bonds and provide $5.85 million for additional improvements. During fiscal year 2019, $17.828 million in special tax bonds were issued to finance the acquisition of public facilities. During fiscal year 2022, $13.605 million in special tax bonds were issued to finance the acquisition of public facilities. For fiscal year 2025, revenues were $3,566,666, and expenditures were $3,232,399. The primary source of revenues is special taxes and expenditures are for activities related to debt service. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand.

Community Facilities District No. 11 Bonds
Community Facilities District No. 11 was formed in 2006 to issue bonds for the construction of a new interchange on Interstate 80 at Sierra College Blvd. This project has been completed. For fiscal year 2025, revenues were $598,336, and expenditures were $572,748. The primary source of revenues is special taxes and expenditures are for activities related to debt service. If expenditures exceed revenues in a fiscal year, the excess expenditures are paid with cash on hand.

Lighting Maintenance District No. 1
Lighting Maintenance District No. 1 was formed in 1979 to provide maintenance of streetlights and safety lighting throughout various portions of the City of Rocklin. During the fiscal year, 1,632 streetlights, 20 traffic signals, 3 flashing lights, and safety lighting was maintained. For fiscal year 2025, revenues were $251,513, and expenditures were $249,224. The primary source of revenues is special assessments, and expenditures are primarily for payroll, maintenance, professional services, and utilities. There were no active projects during the fiscal year.

Landscaping and Lighting Maintenance District No. 2
Landscaping and Lighting Maintenance District No. 2 was formed in 1996 to provide maintenance of streetlights, safety lighting, and roadway landscaping throughout various portions of the City of Rocklin. During the fiscal year, 2,924 streetlights, 52 traffic signals, and 154 irrigation controllers for roadway landscaping and safety lighting was maintained. For fiscal year 2025, revenues were $2,785,824, and expenditures were $3,009,867. The primary source of revenues is special assessments, and expenditures are primarily for payroll, maintenance, professional services, and utilities.

Park Development and Maintenance Tax
The Park Development and Maintenance Tax was enacted in 1998, reenacted in 2009, and reenacted in 2019, to provide development, installation, servicing, maintenance, repair and operation of parks in the City of Rocklin. From fiscal year 2010 through 2025, there have been no projects funded by the tax. The tax revenue has been primarily used for payroll, professional services and utilities in connection with park maintenance and operation.

The table below presents historical park tax revenues and related expenditures for the last five fiscal years. Expenditures in excess of park tax revenues are paid from general fund.

Year Ended June 30,	Park Tax Revenue	Expenditures	Revenue Over (Under) Expenditures
2020	$ 612,175	$ 2,413,143	$ (1,800,968)
2021	627,285	2,466,342	(1,839,057)
2022	637,420	2,518,471	(1,881,051)
2023	653,165	2,740,169	(2,087,004)
2024	659,060	2,814,453	(2,155,393)
2025	662,350	2,889,920	(2,227,570)
Total	$ 3,851,455	$ 15,842,498	$ (11,991,043)

NOTE 15 - SUCCESSOR AGENCY TRUST (FORMER ROCKLIN REDEVELOPMENT AGENCY)

Pursuant to Assembly Bills 1X26 and 1484 ("the Bills"), all redevelopment agencies in the State of California were dissolved on February 1, 2012. The Bills authorized certain local agencies, such as a city or county, to become the Successor Agency. On January 1, 2012, the City Council elected to become the Successor Agency for the former Rocklin Redevelopment Agency. The Successor Agency is responsible for winding down the affairs of the former redevelopment agency, which includes making payments due for enforceable obligations and disposition of the assets of the former redevelopment agency. Examples of enforceable obligations include payments to contractors, bond debt service payments, and loan payments. The Successor Agency has an oversight board that supervises its work. The Oversight Board is comprised of representatives of the local agencies that serve the redevelopment project areas within the County.

Successor agencies are only allocated revenue in the amount necessary to pay the enforceable obligations of the former redevelopment agency. The agency will only receive this revenue until all enforceable obligations have been paid in full and all assets have been liquidated. The assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private purpose trust fund) in the financial statements of the City.

On December 10, 2013, by resolution, the City Council elected to assume responsibility for performing the housing functions of the former Rocklin Redevelopment Agency. All housing assets were transferred from the Successor Agency Housing Fund to the City of Rocklin. The housing assets previously accounted for as a private purpose trust fund are now accounted for as a special revenue fund in the City's financial statements.

Successor Agency Noncurrent Liabilities

The following is a summary of changes in long-term liabilities for governmental activities for the year ended June 30, 2025:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General Long-Term Debt:					
2018 Refunding Tax Allocation Bonds	$ 15,310,000	$ -	$ 835,000	$ 14,475,000	$ 870,000
Amortized Premium:					
2018 Refunding Tax Allocation Bonds	1,475,466	-	105,390	1,370,076	105,390
Total Noncurrent Liabilities	$ 16,785,466	$ -	$ 940,390	$ 15,845,076	$ 975,390

2018 Tax Allocation Refunding Bonds

During fiscal year 2019, the Successor Agency issued the Series 2018 Tax Allocation Bonds totaling $19,175,000, at a premium of $2,107,808, to defease and redeem all amounts under the 2002 Tax Allocation Bonds, 2005 Tax Allocation Bonds, and 2007 Tax Allocation Bonds. The bonds are secured by a pledge of, and lien on, and repaid from property tax revenues deposited with respect to the Project Area from time to time in the Redevelopment Property Tax Trust Fund established and held by the Placer County Auditor-Controller. If an event of default has occurred under the Indenture and is continuing, the Trustee may, or, if requested in writing by the owners of a majority in aggregate principal amount of the Bonds then outstanding, the Trustee shall, (a) declare the principal of the Bonds, together with the accrued interest thereon, to be due and payable immediately, and upon any such declaration the same shall become immediately due and payable, anything in the Indenture or in the Bonds to the contrary notwithstanding, and (b) the Trustee shall, subject to the provisions of the Indenture, exercise any other remedies available to the Trustee and the Bond Owners in law or at equity. The term of the bonds is 19 years. Interest rates on the bonds range from 3% to 5%. Principal payments ranging from $630,000 to $1,470,000 are payable annually on September 1st, and interest payments ranging from $11,813 to $440,363, are payable semi-annually on March 1st and September 1st, through September 1, 2037. The aggregate debt service savings was $4,742,243, and the loss on defeasance was $289,857.

The following summarizes the Successor Agency's future debt service obligations:

Year Ending June 30,	Principal	Interest	Total
2026	$ 870,000	$ 656,225	$ 1,526,225
2027	915,000	611,600	1,526,600
2028	955,000	564,850	1,519,850
2029	1,010,000	515,725	1,525,725
2030	1,060,000	463,975	1,523,975
2031-2035	6,145,000	1,449,251	7,594,251
2036-2040	3,520,000	167,487	3,687,487
Total	$ 14,475,000	$ 4,429,113	$ 18,904,113

REQUIRED SUPPLEMENTARY INFORMATION

City of Rocklin
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 49,935,000	$ 49,935,000	$ 53,054,663	$ 3,119,663
Licenses and permits	4,268,200	4,268,200	4,336,242	68,042
Fines and forfeitures	507,100	503,600	571,211	67,611
Intergovernmental	558,600	754,600	950,779	196,179
Charges for services	2,348,400	2,360,150	2,917,626	557,476
Use of money and property	2,643,800	2,731,700	5,704,919	2,973,219
Contributions and donations	1,931,000	1,931,000	1,977,851	46,851
Other revenues	534,000	542,439	685,821	143,382
Total Revenues	62,726,100	63,026,689	70,199,112	7,172,423
EXPENDITURES				
Current:				
General government	15,134,530	19,428,933	17,855,069	1,573,864
Public safety	36,777,300	37,871,873	36,748,614	1,123,259
Public works	3,965,500	5,313,090	3,930,224	1,382,866
Parks and recreation	5,514,800	5,863,327	5,110,953	752,374
Community development	6,349,100	6,953,641	5,419,117	1,534,524
Capital outlay	1,048,100	10,005,312	2,958,646	7,046,666
Debt service:				
Principal retirement	-	-	2,732	(2,732)
Interest and fiscal charges	-	-	10,203	(10,203)
Total Expenditures	68,789,330	85,436,176	72,035,558	13,400,618
Excess (Deficiency) of Revenues over Expenditures	(6,063,230)	(22,409,487)	(1,836,446)	20,573,041
OTHER FINANCING SOURCES (USES)				
Transfers in	6,891,400	9,190,999	6,503,717	(2,687,282)
Transfers out	(671,100)	(4,109,600)	(1,340,003)	2,769,597
Total Other Financing Sources (Uses)	6,220,300	5,081,399	5,163,714	82,315
Net Change in Fund Balances	157,070	(17,328,088)	3,327,268	20,655,356
Fund Balances Beginning	61,470,623	61,470,623	61,470,623	-
Fund Balances Ending	$ 61,627,693	$ 44,142,535	$ 64,797,891	$ 20,655,356

The City's legal budget authority is by the fund level.

City of Rocklin
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
SB325 Sales Tax
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 5,059,600	$ 5,059,600	$ 5,041,587	$ (18,013)
Intergovernmental	644,800	644,800	700,705	55,905
Use of money and property	54,200	54,200	170,242	116,042
Total Revenues	5,758,600	5,758,600	5,912,534	153,934
EXPENDITURES				
Current:				
General government	105,200	105,200	37,367	67,833
Public works	2,498,200	2,498,200	2,280,183	218,017
Community development	993,400	1,239,982	444,990	794,992
Capital outlay	3,427,500	6,503,095	2,213,638	4,289,457
Total Expenditures	7,024,300	10,346,477	4,976,178	5,370,299
Excess (Deficiency) of Revenues over Expenditures	(1,265,700)	(4,587,877)	936,356	5,524,233
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	87,177	87,177
Transfers out	(778,100)	(778,100)	(885,615)	(107,515)
Total Other Financing Sources (Uses)	(778,100)	(778,100)	(798,438)	(20,338)
Net Change in Fund Balances	(2,043,800)	(5,365,977)	137,918	5,503,895
Fund Balances Beginning	5,424,024	5,424,024	5,424,024	-
Fund Balances Ending	$ 3,380,224	$ 58,047	$ 5,561,942	$ 5,503,895

The City's legal budget authority is by the fund level.

City of Rocklin
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Low and Moderate Income Housing Asset Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ 270,300	$ 270,300	$ 463,786	$ 193,486
Total Revenues	270,300	270,300	465,786	195,486
EXPENDITURES				
Current:				
General government	4,930,000	4,935,571	13,808	4,921,763
Public safety	2,500	2,500	355	2,145
Community development	65,000	109,122	102,585	6,537
Total Expenditures	4,997,500	5,047,193	116,748	4,930,445
Excess (Deficiency) of Revenues over Expenditures	(4,727,200)	(4,776,893)	349,038	5,125,931
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(150,000)	(150,000)	(150,181)	(181)
Total Other Financing Sources (Uses)	(150,000)	(150,000)	(150,181)	(181)
Net Change in Fund Balances	(4,877,200)	(4,926,893)	198,857	5,125,750
Fund Balances Beginning	13,287,107	13,287,107	13,287,107	-
Fund Balances Ending	$ 8,409,907	$ 8,360,214	$ 13,485,964	$ 5,125,750

The City's legal budget authority is by the fund level.

City of Rocklin
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Streets Grants
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,550,000	$ 5,236,817	$ 5,236,818	$ 1
Total Revenues	3,550,000	5,236,817	5,236,818	1
EXPENDITURES				
Capital outlay	3,550,000	3,947,291	3,947,290	1
Total Expenditures	3,550,000	3,947,291	3,947,290	1
Excess (Deficiency) of Revenues over Expenditures	-	1,289,526	1,289,528	2
OTHER FINANCING SOURCES (USES)				
Transfers in	-	55,316	55,316	-
Transfers out	-	(87,177)	(87,177)	-
Total Other Financing Sources (Uses)	-	(31,861)	(31,861)	-
Net Change in Fund Balances	-	1,257,665	1,257,667	2
Fund Balances Beginning	(1,292,506)	(1,292,506)	(1,292,506)	-
Fund Balances Ending	$ (1,292,506)	$ (34,841)	$ (34,839)	$ 2

The City's legal budget authority is by the fund level.

City of Rocklin
Schedule of Pension Contributions (GASB 68)
June 30, 2025

Miscellaneous Plan	2016	2017	2018	2019	2020
Contractually Required Contributions (Actuarially Determined)	$ 1,796,306	$ 2,019,082	$ 2,128,089	$ 2,245,112	$ 2,525,776
Contributions in Relation to Actuarially Determined Contributions	1,796,306	3,691,282	2,523,306	2,863,892	2,915,971
Contribution Deficiency (Excess)	-	(1,672,200)	(395,217)	(618,780)	(390,195)
Covered Employee Payroll	$ 10,608,255	$ 10,273,081	$ 11,211,773	$ 11,276,404	$ 11,546,463
Contributions as a Percentage of Covered Payroll	16.93%	35.93%	22.51%	25.40%	25.25%

Miscellaneous Plan	2021	2022	2023	2024	2025
Contractually Required Contributions (Actuarially Determined)	$ 2,743,889	$ 3,090,721	$ 3,196,535	$ 3,184,093	$ 3,916,842
Contributions in Relation to Actuarially Determined Contributions	6,432,032	3,090,721	4,768,135	3,184,093	3,916,842
Contribution Deficiency (Excess)	(3,688,143)	-	(1,571,600)	-	-
Covered Employee Payroll	$ 11,597,699	$ 11,404,973	$ 11,558,710	$ 11,882,354	$ 12,363,044
Contributions as a Percentage of Covered Payroll	55.46%	27.10%	41.25%	26.80%	31.68%

Safety Plan	2016	2017	2018	2019	2020
Contractually Required Contributions (Actuarially Determined)	$ 2,561,660	$ 2,623,619	$ 2,825,491	$ 3,012,461	$ 3,501,382
Contributions in Relation to Actuarially Determined Contributions	2,561,660	2,623,619	2,837,597	3,089,436	3,501,382
Contribution Deficiency (Excess)	-	-	(12,106)	(76,975)	-
Covered Employee Payroll	$ 9,191,925	$ 9,200,222	$ 10,029,811	$ 10,838,835	$ 11,354,811
Contributions as a Percentage of Covered Payroll	27.87%	28.52%	28.29%	28.50%	30.84%

Safety Plan	2021	2022	2023	2024	2025
Contractually Required Contributions (Actuarially Determined)	$ 3,990,103	$ 4,280,173	$ 4,786,119	$ 4,925,622	$ 5,557,250
Contributions in Relation to Actuarially Determined Contributions	4,143,874	4,280,173	4,786,119	4,925,622	5,557,250
Contribution Deficiency (Excess)	(153,771)	-	-	-	-
Covered Employee Payroll	$ 11,888,369	$ 11,720,404	$ 13,126,407	$ 12,803,337	$ 13,097,814
Contributions as a Percentage of Covered Payroll	34.86%	36.52%	36.46%	38.47%	42.43%

Notes to Schedule:

Valuation Date: June 30, 2023

Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.8 Years Remaining Amortization Period
Inflation Assumed at 2.3%
Investment Rate of Returns set at 6.9%
The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing morality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

The CalPERS discount rate was increased from 7.5% to 7.65% in FY 2016, decreased from 7.15% in FY2018 and 6.9% in FY2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2023.

City of Rocklin

Schedule of Changes in Net Pension Liabilities, Net Pension Liabilities and Proportionate Shares (GASB 68)

June 30, 2025

Miscellaneous Plan (Agent-Multi Employer)	2016	2017	2018	2019	2020
Total Pension liability					
Service cost	$ 1,453,844	$ 1,558,565	$ 1,668,040	$ 1,838,731	$ 1,837,828
Interest	4,835,092	5,163,328	5,444,560	5,748,392	6,162,322
Changes of benefit terms	-	-	-	-	-
Diff. bet. expected and actual exper.	(1,262,496)	-	4,723,245	(507,928)	-
Changes of assumptions	251,382	655,412	130,415	764,300	1,694,787
Benefit payments	(2,507,060)	(2,905,028)	(3,049,139)	(3,360,693)	(3,623,752)
Net change in Total Pension Liability	2,770,762	4,472,277	8,917,121	4,482,802	6,071,185
Total Pension Liability - beginning	64,741,542	67,512,304	71,984,581	80,901,702	85,384,504
Total Pension Liability - ending	$ 67,512,304	$ 71,984,581	$ 80,901,702	$ 85,384,504	$ 91,455,689
Plan fiduciary net position					
Employer contributions	$ 2,685,315	$ 1,796,306	$ 3,691,282	$ 2,523,306	$ 2,863,892
Employee contributions	729,001	739,091	759,805	867,085	974,104
Net investment income	1,095,538	289,358	5,590,957	4,804,549	4,033,001
Benefit payments	(2,507,060)	(2,905,028)	(3,049,139)	(3,360,693)	(3,623,752)
Net plan to plan resource movement	49	-	-	(141)	-
Administrative expense	(56,265)	(30,457)	(73,620)	(88,483)	(43,788)
Other misc income (expense)	-	-	-	(168,031)	141
Net change in plan fiduciary net position	1,946,578	(110,730)	6,919,285	4,577,592	4,203,598
Plan fiduciary net position - beginning	48,027,689	49,974,267	49,863,537	56,782,822	61,360,414
Plan fiduciary net position - ending	$ 49,974,267	$ 49,863,537	$ 56,782,822	$ 61,360,414	$ 65,564,012
Net Pension Liability (NPL)	$ 17,538,037	$ 22,121,044	$ 24,118,880	$ 24,024,090	$ 25,891,677
Plan fiduciary net position as a percentage of the total Pension liability	74.02%	69.27%	70.19%	71.86%	71.69%
Covered payroll	$ 9,856,574	$ 10,608,255	$ 10,273,081	$ 11,211,773	$ 11,276,404
NPL as a percentage of covered payroll	177.93%	208.53%	234.78%	214.28%	229.61%

Safety Plan (Cost Sharing)	2016	2017	2018	2019	2020
Proportion of Net Pension Liability	0.22348%	0.23212%	0.23783%	0.24676%	0.25436%
Proportionate Share of Net Pension Liability	$ 15,339,447	$ 20,085,433	$ 23,586,276	$ 23,778,037	$ 26,063,854
Covered Payroll	$ 8,344,457	$ 9,191,925	$ 9,200,222	$ 10,029,811	$ 10,838,835
Proportionate Share of Net Pension Liability as a % of Covered Payroll	**183.83%**	**218.31%**	**256.37%**	**237.07%**	**240.47%**
Plan Fiduciary's Net Position as a percentage of the Total Pension Liability	**80.28%**	**74.06%**	**73.31%**	**75.26%**	**75.26%**

Continued

Notes to Schedule:

The CalPERS discount rate was increased from 7.5% to 7.65% in FY 2016, decreased from 7.15% in FY2018 and 6.9% in FY2023.
The CalPERS mortality assumptions was adjusted in fiscal year 2023.

City of Rocklin

Schedule of Changes in Net Pension Liabilities, Net Pension Liabilities and Proportionate Shares (GASB 68)

June 30, 2025

Miscellaneous Plan (Agent-Multi Employer)	2021	2022	2023	2024	2025
Total Pension liability					
Service cost	$ 1,864,754	$ 1,848,673	$ 2,016,032	$ 2,147,141	$ 2,184,550
Interest	6,546,678	6,862,818	7,137,937	7,456,529	7,781,263
Changes of benefit terms	-	-	-	121,142	-
Diff. bet. expected and actual exper.	-	-	(294,254)	301,238	439,784
Changes of assumptions	1,147,218	184,084	3,599,971	-	-
Benefit payments	(3,946,715)	(4,385,151)	(4,886,808)	(5,162,471)	(5,549,267)
Net change in Total Pension Liability	5,611,935	4,510,424	7,572,878	4,863,579	4,856,330
Total Pension Liability - beginning	91,455,689	97,067,624	101,578,048	109,150,926	114,014,505
Total Pension Liability - ending	$ 97,067,624	$ 101,578,048	$ 109,150,926	$ 114,014,505	$ 118,870,835
Plan fiduciary net position					
Employer contributions	$ 2,915,971	$ 6,432,032	$ 3,090,721	$ 4,768,135	$ 3,193,802
Employee contributions	991,487	986,233	1,056,241	1,081,416	1,163,685
Net investment income	3,289,827	16,024,892	(6,626,820)	4,977,682	8,216,232
Benefit payments	(3,946,715)	(4,385,151)	(4,886,808)	(5,162,471)	(5,549,267)
Net plan to plan resource movement	-	-	-	-	-
Administrative expense	(92,429)	(68,649)	(54,639)	(59,042)	(69,894)
Other misc income (expense)	-	-	-	-	-
Net change in plan fiduciary net position	3,158,141	18,989,357	(7,421,305)	5,605,720	6,954,558
Plan fiduciary net position - beginning	65,564,012	68,722,153	87,711,510	80,290,205	85,895,925
Plan fiduciary net position - ending	$ 68,722,153	$ 87,711,510	$ 80,290,205	$ 85,895,925	$ 92,850,483
Net Pension Liability (NPL)	$ 28,345,471	$ 13,866,538	$ 28,860,721	$ 28,118,580	$ 26,020,352
Plan fiduciary net position as a percentage of the total Pension liability	70.80%	86.35%	73.56%	75.34%	78.11%
Covered payroll	$ 11,546,463	$ 11,597,699	$ 11,404,973	$ 11,558,710	$ 11,882,354
NPL as a percentage of covered payroll	245.49%	119.56%	253.05%	243.27%	218.98%

Safety Plan (Cost Sharing)	2021	2022	2023	2024	2025
Proportion of Net Pension Liability	0.26798%	0.27662%	0.27662%	0.31073%	0.31397%
Proportionate Share of Net Pension Liability	$ 29,157,726	$ 14,960,301	$ 14,960,301	$ 38,764,891	$ 38,076,964
Covered Payroll	$ 11,888,369	$ 11,720,404	$ 11,720,404	$ 13,126,407	$ 12,803,337
Proportionate Share of Net Pension Liability as a % of Covered Payroll	**245.26%**	**127.64%**	**113.97%**	**295.32%**	**297.40%**
Plan Fiduciary's Net Position as a percentage of the Total Pension Liability	**75.10%**	**88.29%**	**76.68%**	**76.68%**	**76.21%**

Concluded

City of Rocklin
Retiree Health Benefits
Schedule of Contributions for Other Postemployment Benefits
June 30, 2025

Fiscal Year Ended	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution (ADC)	$ 3,621,000	$ 3,026,000	$ 3,010,383	$ 2,099,000	$ 2,149,878	$ 2,269,000	$ 1,897,543	$ 2,091,466
Less: actual contribution in relation to ADC	(2,122,778)	(6,431,202)	(9,666,208)	(4,913,942)	(2,167,712)	(2,486,026)	(2,474,828)	(2,451,068)
Contribution deficiency (excess)	$ 1,498,222	$ (3,405,202)	$ (6,655,825)	$ (2,814,942)	$ (17,835)	$ (217,026)	$ (577,285)	$ (359,602)
Covered employee payroll	$21,465,000	$25,692,000	$24,916,556	$25,979,504	$26,758,889	$26,674,230	$25,461,995	$ 30,165,183
Contrib. as a % of covered employee payroll	9.89%	25.03%	38.79%	18.91%	8.10%	9.32%	9.72%	8.13%

Notes to Schedule:

Assumptions and Methods

Valuation Date:	June 30, 2024
Measurement Date:	June 30, 2024
Actuarial Cost Method:	Entry-Age Normal, Level % of pay
Amortization Period:	10 years
Asset Valuation Method:	Investment gains and losses spread over 5-year rolling period
Actuarial Assumptions:	
Discount Rate	6.50%
Inflation	2.50%
Salary Increases	2.75%
Healthcare Trend Rate	Non-Medicare - 8.6% for 2025, decreasing to an ultimate rate of 3.9% in 2076 Medicare - 6.3% for 2025, decreasing to an ultimate rate of 3.9% in 2076
Investment Rate of Return	6.25%, Net of OPEB plan investment expenses, including inflation
Mortality	CalPERS 2021 Experience Study
Retirement	Actives and Retirees currently covered: 100% Actives currently waived: 80% Retirees currently Waived: 10% elect at 65 Unrepresented & Hourly: 60%

Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

Changes in benefit terms: change of Miscellaneous Monthly City Cap from $1,093 to $1,200 in FY18.

Changes of assumptions: mortality improvement scale was updated to Scale MP-2018; Medical Plan at Retirement; Dependent Participation in FY18. Mortality improvement scale was updated to Scale MP-2019 in FY19. Mortality improvement scale was updated to Scale MP-2021 in FY23.

The following change was made in FY24:
1) The discount rate was increased .25%

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Contributions were not based on a measure of pay.

City of Rocklin
Retiree Health Benefits
Schedule of Changes in Net OPEB Liability
June 30, 2025

Fiscal Year Ended	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB liability								
Service cost	$ 1,097,000	$ 1,130,000	$ 1,317,810	$ 1,256,156	$ 1,347,227	$ 1,318,411	$ 1,354,667	$ 1,391,920
Interest	2,054,000	2,162,000	2,362,150	2,434,371	2,561,898	2,602,649	2,674,222	2,605,874
Changes of benefit terms	-	713,000	-	-	-	-	-	-
Differences expected and actual experience	-	(458,000)	(602,200)	1,053,296	-	(3,709,136)	-	6,354,373
Changes of assumptions	-	909,000	(84,459)	(610,672)	-	117,734	-	(2,365,558)
Benefit payments	(1,550,000)	(1,617,000)	(1,748,000)	(1,975,408)	(1,264,905)	(2,162,422)	(2,062,828)	(2,474,828)
Actuarial adjustments	-	-	-	-	-	806,924	-	-
Net change in Total OPEB Liability	1,601,000	2,839,000	1,245,301	2,157,743	2,644,220	(1,025,840)	1,966,061	5,511,781
Total OPEB Liability - beginning	30,111,000	31,712,000	34,551,000	35,796,301	37,954,044	40,598,264	39,572,424	41,538,485
Total OPEB Liability - ending	$ 31,712,000	$ 34,551,000	$ 35,796,301	$ 37,954,044	$ 40,598,264	$ 39,572,424	$ 41,538,485	$ 47,050,266
Plan fiduciary net position								
Employer contributions	$ 4,704,600	$ 2,122,778	$ 8,183,202	$ 9,666,208	$ 4,039,433	$ 2,167,712	$ 2,287,229	$ 2,474,828
Net investment income	836,000	983,000	933,060	508,197	8,266,821	(5,403,647)	2,263,435	4,111,479
Benefit payments	(1,550,000)	(1,617,000)	(1,748,000)	(1,975,408)	(1,264,905)	(2,162,422)	(2,061,828)	(2,474,828)
Other	-	-	-	-	-	4,535	-	5,955
Administrative expense	(4,000)	(23,000)	(7,159)	(16,353)	(16,958)	(15,516)	(30,262)	(12,198)
Net change in plan fiduciary net position	3,986,600	1,465,778	7,361,103	8,182,644	11,024,391	(5,409,338)	2,458,574	4,105,236
Plan fiduciary net position - beginning	8,343,400	12,330,000	13,795,778	21,156,881	29,339,525	40,363,916	34,954,578	37,413,152
Plan fiduciary net position - ending	$ 12,330,000	$ 13,795,778	$ 21,156,881	$ 29,339,525	$ 40,363,916	$ 34,954,578	$ 37,413,152	$ 41,518,388
Net OPEB liability (asset)	$ 19,382,000	20,755,222	14,639,420	8,614,519	234,348	4,617,846	4,125,333	5,531,878
Plan fiduciary net position as a % of the total OPEB liability	38.88%	39.93%	59.10%	77.30%	99.42%	88.33%	90.07%	88.24%
Covered Employee Payroll	$ 21,865,000	$ 21,465,000	$ 25,692,000	$ 24,916,556	$ 25,979,504	$ 25,960,321	$ 25,753,766	$ 25,461,995
Net OPEB liability as a percentage of covered employee payroll	88.64%	96.69%	56.98%	34.57%	0.90%	17.79%	16.02%	21.73%
Total OPEB liability as a percentage of covered employee payroll	145.04%	160.96%	139.33%	152.32%	156.27%	152.43%	161.29%	184.79%

Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

Changes in benefit terms: change of Miscellaneous Monthly City Cap from $1,093 to $1,200 in FY18.

Changes of assumptions: mortality improvement scale was updated to Scale MP-2018; Medical Plan at Retirement; Dependent Participation in FY18. Mortality improvement scale was updated to Scale MP-2019 in FY19. Mortality improvement scale was updated to Scale MP-2021 in FY23.

The following change was made in FY24:
1) The discount rate was increased .25%

Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Contributions were not based on a measure of pay.

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

Contributions were not based on a measure of pay.

ROCKLIN
CALIFORNIA

SUPPLEMENTARY INFORMATION

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City of Rocklin
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Total Special Revenue Funds	Total Capital Projects Funds	Total Permanent Funds	Debt Service Funds	Total Nonmajor Governmental Funds	
					2025	2024
ASSETS						
Cash and investments	$ 20,996,634	$ 15,315,568	$ -	$ 7,752	$ 36,319,954	$ 30,749,641
Restricted cash and investments	158,552	-	509,412	589,632	1,257,596	1,764,583
Receivables:						
Taxes	773,997	-	-	-	773,997	738,485
Intergovernmental	920,616	-	-	-	920,616	373,868
Other receivables	102,366	-	-	-	102,366	150,219
Loans receivable	318,986	-	-	-	318,986	318,986
Total assets	$ 23,271,151	$ 15,315,568	$ 509,412	$ 597,384	$ 39,693,515	$ 34,095,782
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES						
Liabilities:						
Accounts payable and accrued liabilities	$ 1,155,936	$ 539,868	$ -	$ -	$ 1,695,804	$ 1,810,027
Due to other funds	614,610	-	-	-	614,610	374,932
Unearned revenues	629,564	-	-	-	629,564	542,008
Total liabilities	2,400,110	539,868	-	-	2,939,978	2,726,967
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	810,497	-	-	-	810,497	170,959
Fund Balances:						
Nonspendable:						
Endowments	-	-	491,455	-	491,455	491,455
Restricted	20,871,043	-	17,957	597,384	21,486,384	17,705,222
Committed	-	14,775,700	-	-	14,775,700	13,172,136
Unassigned (Deficit)	(810,499)	-	-	-	(810,499)	(170,957)
Total fund balances	20,060,544	14,775,700	509,412	597,384	35,943,040	31,197,856
Total liabilities, fund balances and deferred inflows of resources	$ 23,271,151	$ 15,315,568	$ 509,412	$ 597,384	$ 39,693,515	$ 34,095,782

City of Rocklin
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Total Special Revenue Funds	Total Capital Projects Funds	Total Permanent Funds	Debt Service Funds	Total Nonmajor Governmental Funds	
					2025	2024
REVENUES						
Taxes and assessments	$ 17,946,556	$ 1,433,773	$ -	$ -	$ 19,380,329	$ 18,351,283
License and permits	13,637	62,211	-	-	75,848	54,517
Fines and forfeitures	26,890	-	-	-	26,890	86,155
Intergovernmental	1,127,447	-	-	-	1,127,447	1,732,462
Charges for services	-	2,150,800	-	-	2,150,800	1,229,102
Use of money and property	513,843	546,112	20,708	18,071	1,098,734	765,067
Contributions and donations	-	1,134,480	-	-	1,134,480	792,565
Other revenues	173,077	-	-	-	173,077	170,143
Total Revenues	19,801,450	5,327,376	20,708	18,071	25,167,605	23,181,294
EXPENDITURES						
Current:						
General government	290,870	31,780	-	2,607	325,257	270,451
Public safety	215,403	12,355	-	-	227,758	294,846
Public works	6,911,216	76,134	-	-	6,987,350	6,361,734
Parks and recreation	2,392,875	28,461	-	-	2,421,336	2,663,316
Community development	149,447	25,000	-	-	174,447	237,455
Capital outlay	1,171,243	2,957,407	-	-	4,128,650	1,526,313
Debt service:						
Principal	-	-	-	823,181	823,181	1,314,557
Interest, fiscal charges and fees	-	31,950	-	231,527	263,477	297,245
Total Expenditures	11,131,054	3,163,087	-	1,057,315	15,351,456	12,965,917
Excess (Deficiency) of Revenues over Expenditures	8,670,396	2,164,289	20,708	(1,039,244)	9,816,149	10,215,377
OTHER FINANCING SOURCES (USES)						
Transfers in	125,621	-	-	531,432	657,053	1,048,839
Transfers out	(5,146,596)	(560,725)	(20,697)	-	(5,728,018)	(5,356,125)
Total Other Financing Sources (Uses)	(5,020,975)	(560,725)	(20,697)	531,432	(5,070,965)	(4,307,286)
Net Change in Fund Balances	3,649,421	1,603,564	11	(507,812)	4,745,184	5,908,091
Fund Balances Beginning	16,411,123	13,172,136	509,401	1,105,196	31,197,856	25,289,765
Fund Balances Ending	$ 20,060,544	$ 14,775,700	$ 509,412	$ 597,384	$ 35,943,040	$ 31,197,856

NONMAJOR SPECIAL REVENUE FUNDS

Fund Title	Fund Description
Gas Tax	Accounts for funds received and expended for construction and street maintenance purposes as defined in Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highways Code.
SB1 Road Maintenance and Rehab. Act	Accounts for funds received and expended for City road maintenance projects in accordance with Senate Bill 1, Chapter 5, Statutes of 2017.
Bicycle and Pedestrian Facilities	Accounts for grants received for bicycle and pedestrian facility purposes.
Recreation Facilities Contributions	Accounts for revenues received for recreation facilities construction and improvements.
Lighting Maintenance District No. 1	Accounts for funds received to maintain and operate the respective lighting district.
Landscaping and Lighting Maintenance District No. 2	Accounts for funds received to maintain and operate the respective landscaping and lighting district.
Park Development and Maintenance Tax Fund	Enacted in 1998, and reenacted in 2009, to provide development, installation, servicing, maintenance, repair and operation of parks in the City of Rocklin.
Community Facilities District No. 1	Accounts for revenues to be used for respective community facilities district's operations for fire protection services.
Community Facilities District No. 5	Accounts for revenues to be used for respective community facilities district's operations and maintenance.
Community Facilities District No. 6	Accounts for revenues to be used for respective community facilities district's operations and maintenance.
Housing Rehabilitation	Accounts for funds received for the City's housing rehabilitation programs.
Asset Forfeiture	Accounts for funds received on forfeited assets to be used for Police services.
Traffic Safety/PD Grants	Accounts for funds received for traffic safety programs and police grants.
CASp Certification and Training Fund	Assembly Bill 1379, effective January 1, 2018, increased the SB1186 fee charged to all business licenses to increase to $4 and required the fee to be deposited into its own fund. The City retains 90% for Certified Access Specialist program training, and remits 10% to the State.
CDBG HUD Entitlement	Accounts for entitlement grants and expenditures from CDBG federal awards.
Grants and Other Reimbursables	Accounts for grants and other reimbursable costs.
Supplemental Law Enforcement Grant	Accounts for funds received to be used for public safety purposes.
Costco Settlement	Funds are to be used in accordance with the Settlement Agreement between Costco, Town of Loomis, and City of Rocklin, dated October 2022.
OPIOID Settlement	Funds are for opioid remediation as allowed by Section VI(B)(2) of the Opioid Settlement Agreement and amendments between California cities and counties with Janssen Pharmaceuticals and its parent company Johnson & Johnson, and its distributors, dated July 21, 2021.

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Gas Tax	SB1 Road Maintenance & Rehab. Act	Bicycle and Pedestrian Facilities
ASSETS			
Cash and investments	$ 2,427,979	$ 3,908,458	$ -
Restricted cash and investments	-	-	-
Receivables:			
Taxes	171,773	344,361	-
Intergovernmental	-	-	376,248
Other receivables	-	-	-
Loans receivable	-	-	-
Total assets	$ 2,599,752	$ 4,252,819	$ 376,248
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable and accrued liabilities	$ 35,809	$ -	$ -
Due to other funds	-	-	376,248
Unearned revenues	-	-	-
Total liabilities	35,809	-	376,248
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	-	376,248
Fund Balances:			
Restricted	2,563,943	4,252,819	-
Unassigned (Deficit)	-	-	(376,248)
Total fund balances	2,563,943	4,252,819	(376,248)
Total liabilities, fund balances and deferred inflows of resources	$ 2,599,752	$ 4,252,819	$ 376,248

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Recreation Facilities Contributions	Lighting Maintenance District No. 1	Landscaping and Lighting Maintenance District No. 2
ASSETS			
Cash and investments	$ 2,353	$ 18,959	$ 1,407,779
Restricted cash and investments	-	-	-
Receivables:			
Taxes	-	12,295	132,208
Intergovernmental	-	-	-
Other receivables	-	-	1,340
Loans receivable	-	-	-
Total assets	$ 2,353	$ 31,254	$ 1,541,327
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable and accrued liabilities	$ -	$ 31,254	$ 253,639
Due to other funds	-	-	-
Unearned revenues	-	-	1,340
Total liabilities	-	31,254	254,979
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	-	-
Fund Balances:			
Restricted	2,353	-	1,286,348
Unassigned (Deficit)	-	-	-
Total fund balances	2,353	-	1,286,348
Total liabilities, fund balances and deferred inflows of resources	$ 2,353	$ 31,254	$ 1,541,327

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Park Development and Maintenance Tax Fund	Community Facilities District No. 1	Community Facilities District No. 5
ASSETS			
Cash and investments	$ -	$ -	$ 7,590,392
Restricted cash and investments	-	-	-
Receivables:			
Taxes	32,382	24,684	53,453
Intergovernmental	-	-	-
Other receivables	-	-	-
Loans receivable	-	-	-
Total assets	$ 32,382	$ 24,684	$ 7,643,845
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable and accrued liabilities	$ -	$ -	$ 460,513
Due to other funds	32,382	24,684	-
Unearned revenues	-	-	-
Total liabilities	32,382	24,684	460,513
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	-	-
Fund Balances:			
Restricted	-	-	7,183,332
Unassigned (Deficit)	-	-	-
Total fund balances	-	-	7,183,332
Total liabilities, fund balances and deferred inflows of resources	$ 32,382	$ 24,684	$ 7,643,845

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 6	Housing Rehabilitation	Asset Forfeiture
ASSETS			
Cash and investments	$ 461,012	$ 368,865	$ 599,279
Restricted cash and investments	-	158,552	-
Receivables:			
Taxes	2,841	-	-
Intergovernmental	-	-	-
Other receivables	-	-	7,279
Loans receivable	-	318,986	-
Total assets	$ 463,853	$ 846,403	$ 606,558
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable and accrued liabilities	$ 42,556	$ -	$ 179,133
Due to other funds	-	-	-
Unearned revenues	-	-	-
Total liabilities	42,556	-	179,133
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	-	-
Fund Balances:			
Restricted	421,297	846,403	427,425
Unassigned (Deficit)	-	-	-
Total fund balances	421,297	846,403	427,425
Total liabilities, fund balances and deferred inflows of resources	$ 463,853	$ 846,403	$ 606,558

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Traffic Safety/PD Grants	CASp Certification and Training Fund	CDBG HUD Entitlement
ASSETS			
Cash and investments	$ -	$ 107,707	$ -
Restricted cash and investments	-	-	-
Receivables:			
Taxes	-	-	-
Intergovernmental	128,687	-	95,021
Other receivables	-	-	-
Loans receivable	-	-	-
Total assets	$ 128,687	$ 107,707	$ 95,021
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable and accrued liabilities	$ 1,336	$ 99	$ 37,966
Due to other funds	124,241	-	57,055
Unearned revenues	3,112	-	-
Total liabilities	128,689	99	95,021
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	19,842	-	-
Fund Balances:			
Restricted	-	107,608	-
Unassigned (Deficit)	(19,844)	-	-
Total fund balances	(19,844)	107,608	-
Total liabilities, fund balances and deferred inflows of resources	$ 128,687	$ 107,707	$ 95,021

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Grants & Other Reimbursables	Costco Settlement
ASSETS		
Cash and investments	$ 49,376	$ 3,755,224
Restricted cash and investments	-	-
Receivables:		
Taxes	-	-
Intergovernmental	320,660	-
Other receivables	93,747	-
Loans receivable	-	-
Total assets	$ 463,783	$ 3,755,224
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES		
Liabilities:		
Accounts payable and accrued liabilities	$ 113,631	$ -
Due to other funds	-	-
Unearned revenues	350,152	-
Total liabilities	463,783	-
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	414,407	-
Fund Balances:		
Restricted	-	3,755,224
Unassigned (Deficit)	(414,407)	-
Total fund balances	(414,407)	3,755,224
Total liabilities, fund balances and deferred inflows of resources	$ 463,783	$ 3,755,224

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	OPIOID Settlement	Total Special Revenue Nonmajor Governmental Funds 2025	2024
ASSETS			
Cash and investments	$ 299,251	$ 20,996,634	$ 17,464,797
Restricted cash and investments	-	158,552	157,442
Receivables:			
Taxes	-	773,997	738,485
Intergovernmental	-	920,616	373,868
Other receivables	-	102,366	150,219
Loans receivable	-	318,986	318,986
Total assets	$ 299,251	$ 23,271,151	$ 19,203,797
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable and accrued liabilities	$ -	$ 1,155,936	$ 1,704,775
Due to other funds	-	614,610	374,932
Unearned revenues	274,960	629,564	542,008
Total liabilities	274,960	2,400,110	2,621,715
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	810,497	170,959
Fund Balances:			
Restricted	24,291	20,871,043	16,582,080
Unassigned (Deficit)	-	(810,499)	(170,957)
Total fund balances	24,291	20,060,544	16,411,123
Total liabilities, fund balances and deferred inflows of resources	$ 299,251	$ 23,271,151	$ 19,203,797

Concluded

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Gas Tax	SB1 Road Maintenance & Rehab. Act	Bicycle and Pedestrian Facilities
REVENUES			
Taxes and assessments	$ 2,016,424	$ 1,954,145	$ -
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Intergovernmental	-	-	-
Use of money and property	75,457	114,526	-
Other revenues	-	-	-
Total Revenues	2,091,881	2,068,671	-
EXPENDITURES			
Current:			
General government	37,947	-	-
Public safety	-	-	-
Public works	887,980	-	-
Parks and recreation	-	-	-
Community development	-	-	-
Capital outlay	24,455	-	376,248
Total Expenditures	950,382	-	376,248
Excess (Deficiency) of Revenues over Expenditures	1,141,499	2,068,671	(376,248)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	107,613	-
Transfers out	(184,197)	-	-
Total Other Financing Sources (Uses)	(184,197)	107,613	-
Net Change in Fund Balances	957,302	2,176,284	(376,248)
Fund Balances Beginning	1,606,641	2,076,535	-
Fund Balances Ending	$ 2,563,943	$ 4,252,819	$ (376,248)

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Recreation Facilities Contributions	Lighting Maintenance District No. 1	Landscaping and Lighting Maintenance District No. 2
REVENUES			
Taxes and assessments	$ -	$ 251,512	$ 2,745,229
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Intergovernmental	-	-	-
Use of money and property	90	-	40,591
Other revenues	-	-	-
Total Revenues	90	251,512	2,785,820
EXPENDITURES			
Current:			
General government	-	19,799	63,505
Public safety	-	-	-
Public works	-	229,425	2,525,553
Parks and recreation	-	-	-
Community development	-	-	-
Capital outlay	-	-	-
Total Expenditures	-	249,224	2,589,058
Excess (Deficiency) of Revenues over Expenditures	90	2,288	196,762
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	(2,288)	(420,809)
Total Other Financing Sources (Uses)	-	(2,288)	(420,809)
Net Change in Fund Balances	90	-	(224,047)
Fund Balances Beginning	2,263	-	1,510,395
Fund Balances Ending	$ 2,353	$ -	$ 1,286,348

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Park Development and Maintenance Tax Fund	Community Facilities District No. 1	Community Facilities District No. 5
REVENUES			
Taxes and assessments	$ 662,350	$ 2,459,709	$ 7,485,120
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Intergovernmental	-	-	-
Use of money and property	-	-	229,479
Other revenues	-	-	-
Total Revenues	662,350	2,459,709	7,714,599
EXPENDITURES			
Current:			
General government	-	-	157,728
Public safety	-	24,543	-
Public works	-	-	2,938,853
Parks and recreation	6,631	-	2,386,244
Community development	-	-	0
Capital outlay	-	-	3,800
Total Expenditures	6,631	24,543	5,486,625
Excess (Deficiency) of Revenues over Expenditures	655,719	2,435,166	2,227,974
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	18,006
Transfers out	(655,719)	(2,435,166)	(920,745)
Total Other Financing Sources (Uses)	(655,719)	(2,435,166)	(902,739)
Net Change in Fund Balances	-	-	1,325,235
Fund Balances Beginning	-	-	5,858,097
Fund Balances Ending	$ -	$ -	$ 7,183,332

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 6	Housing Rehabilitation	Asset Forfeiture
REVENUES			
Taxes and assessments	$ 372,067	$ -	$ -
Licenses and permits	-	-	-
Fines and forfeitures	-	-	26,890
Intergovernmental	-	-	-
Use of money and property	13,468	1,110	23,390
Other revenues	-	-	-
Total Revenues	385,535	1,110	50,280
EXPENDITURES			
Current:			
General government	10,781	-	-
Public safety	-	-	11,765
Public works	297,376	-	-
Parks and recreation	-	-	-
Community development	-	-	-
Capital outlay	-	-	37,869
Total Expenditures	308,157	-	49,634
Excess (Deficiency) of Revenues over Expenditures	77,378	1,110	646
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(49,073)	-	-
Total Other Financing Sources (Uses)	(49,073)	-	-
Net Change in Fund Balances	28,305	1,110	646
Fund Balances Beginning	392,992	845,293	426,779
Fund Balances Ending	$ 421,297	$ 846,403	$ 427,425

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Traffic Safety/PD Grants	CASp Certification and Training Fund	CDBG HUD Entitlement
REVENUES			
Taxes and assessments	$ -	$ -	$ -
Licenses and permits	-	13,637	-
Fines and forfeitures	-	-	-
Intergovernmental	226,474	-	288,513
Use of money and property	-	-	-
Other revenues	-	-	-
Total Revenues	226,474	13,637	288,513
EXPENDITURES			
Current:			
General government	254	856	-
Public safety	122,058	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Community development	-	4,475	41,355
Capital outlay	92,202	-	190,103
Total Expenditures	214,514	5,331	231,458
Excess (Deficiency) of Revenues over Expenditures	11,960	8,306	57,055
OTHER FINANCING SOURCES (USES)			
Transfers in	2	-	-
Transfers out	-	-	(57,055)
Total Other Financing Sources (Uses)	2	-	(57,055)
Net Change in Fund Balances	11,962	8,306	-
Fund Balances Beginning	(31,806)	99,302	-
Fund Balances Ending	$ (19,844)	$ 107,608	$ -

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Grants & Other Reimbursables	Supplemental Law Enforcement Grant	Costco Settlement
REVENUES			
Taxes and assessments	$ -	$ -	$ -
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Intergovernmental	397,112	215,348	-
Use of money and property	-	-	-
Other revenues	-	-	-
Total Revenues	397,112	215,348	-
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	57,037	-	-
Public works	32,029	-	-
Parks and recreation	-	-	-
Community development	103,617	-	-
Capital outlay	446,566	-	-
Total Expenditures	639,249	-	-
Excess (Deficiency) of Revenues over Expenditures	(242,137)	215,348	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(33,119)	(215,348)	-
Total Other Financing Sources (Uses)	(33,119)	(215,348)	-
Net Change in Fund Balances	(275,256)	-	-
Fund Balances Beginning	(139,151)	-	3,755,224
Fund Balances Ending	$ (414,407)	$ -	$ 3,755,224

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	OPIOD Settlement	Total Special Revenue Nonmajor Governmental Funds 2025	2024
REVENUES			
Taxes and assessments	$ -	$ 17,946,556	$ 17,024,039
Licenses and permits	-	13,637	16,894
Fines and forfeitures	-	26,890	86,155
Intergovernmental	-	1,127,447	1,732,462
Use of money and property	15,732	513,843	322,964
Other revenues	173,077	173,077	170,143
Total Revenues	188,809	19,801,450	19,352,657
EXPENDITURES			
Current:			
General government	-	290,870	267,951
Public safety	-	215,403	292,220
Public works	-	6,911,216	6,302,375
Parks and recreation	-	2,392,875	2,600,689
Community development	-	149,447	237,455
Capital outlay	-	1,171,243	1,238,250
Total Expenditures	-	11,131,054	10,938,940
Excess (Deficiency) of Revenues over Expenditures	188,809	8,670,396	8,413,717
OTHER FINANCING SOURCES (USES)			
Transfers in	-	125,621	17,229
Transfers out	(173,077)	(5,146,596)	(4,770,702)
Total Other Financing Sources (Uses)	(173,077)	(5,020,975)	(4,753,473)
Net Change in Fund Balances	15,732	3,649,421	3,660,244
Fund Balances Beginning	8,559	16,411,123	12,750,879
Fund Balances Ending	$ 24,291	$ 20,060,544	$ 16,411,123

Concluded

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Gas Tax			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 1,973,800	$ 1,973,800	$ 2,016,424	$ 42,624
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	41,300	41,300	75,457	34,157
Other revenues	-	-	-	-
Total Revenues	2,015,100	2,015,100	2,091,881	76,781
EXPENDITURES				
Current:				
General government	51,100	51,100	37,947	13,153
Public safety	-	-	-	-
Public works	1,464,300	1,464,300	887,980	576,320
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	27,000	88,000	24,455	63,545
Total Expenditures	1,542,400	1,603,400	950,382	653,018
Excess (Deficiency) of Revenues over Expenditures	472,700	411,700	1,141,499	729,799
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(229,400)	(229,400)	(184,197)	45,203
Total Other Financing Sources (Uses)	(229,400)	(229,400)	(184,197)	45,203
Net Change in Fund Balances	243,300	182,300	957,302	775,002
Fund Balances Beginning	1,606,641	1,606,641	1,606,641	-
Fund Balances Ending	$ 1,849,941	$ 1,788,941	$ 2,563,943	$ 775,002

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	SB1 Road Maintenance & Rehab. Act			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 1,706,800	$ 1,706,800	$ 1,954,145	$ 247,345
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	52,400	52,400	114,526	62,126
Other revenues	-	-	-	-
Total Revenues	1,759,200	1,759,200	2,068,671	309,471
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	1,350,000	1,660,458	-	1,660,458
Total Expenditures	1,350,000	1,660,458	-	1,660,458
Excess (Deficiency) of Revenues over Expenditures	409,200	98,742	2,068,671	1,969,929
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	107,613	107,613
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	107,613	107,613
Net Change in Fund Balances	409,200	98,742	2,176,284	2,077,542
Fund Balances Beginning	2,076,535	2,076,535	2,076,535	-
Fund Balances Ending	$ 2,485,735	$ 2,175,277	$ 4,252,819	$ 2,077,542

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Bicycle and Pedestrian Facilities			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	(90,248)	-	(90,248)
Capital outlay	-	376,248	376,248	-
Total Expenditures	-	286,000	376,248	(90,248)
Excess (Deficiency) of Revenues over Expenditures	-	(286,000)	(376,248)	(90,248)
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	(286,000)	(376,248)	(90,248)
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ (286,000)	$ (376,248)	$ (90,248)

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Recreation Facilities Contributions			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	100	100	90	(10)
Other revenues	-	-	-	-
Total Revenues	100	100	90	(10)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	100	100	90	(10)
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	100	100	90	(10)
Fund Balances Beginning	2,263	2,263	2,263	-
Fund Balances Ending	$ 2,363	$ 2,363	$ 2,353	$ (10)

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Lighting Maintenance District No. 1			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 251,800	$ 251,800	$ 251,512	$ (288)
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	251,800	251,800	251,512	(288)
EXPENDITURES				
Current:				
General government	19,400	19,400	19,799	(399)
Public safety	-	-	-	-
Public works	229,900	229,900	229,425	475
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	2,600	-	2,600
Total Expenditures	249,300	251,900	249,224	2,676
Excess (Deficiency) of Revenues over Expenditures	2,500	(100)	2,288	2,388
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,500)	(2,500)	(2,288)	212
Total Other Financing Sources (Uses)	(2,500)	(2,500)	(2,288)	212
Net Change in Fund Balances	-	(2,600)	-	2,600
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ (2,600)	$ -	$ 2,600

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Landscaping and Lighting Maintenance District No. 2			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 2,757,900	$ 2,757,900	$ 2,745,229	$ (12,671)
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	32,000	32,000	40,591	8,591
Other revenues	-	-	-	-
Total Revenues	2,789,900	2,789,900	2,785,820	(4,080)
EXPENDITURES				
Current:				
General government	59,600	59,600	63,505	(3,905)
Public safety	-	-	-	-
Public works	2,735,600	2,758,714	2,525,553	233,161
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	54,500	-	54,500
Total Expenditures	2,795,200	2,872,814	2,589,058	283,756
Excess (Deficiency) of Revenues over Expenditures	(5,300)	(82,914)	196,762	279,676
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(386,600)	(386,600)	(420,809)	(34,209)
Total Other Financing Sources (Uses)	(386,600)	(386,600)	(420,809)	(34,209)
Net Change in Fund Balances	(391,900)	(469,514)	(224,047)	245,467
Fund Balances Beginning	1,510,395	1,510,395	1,510,395	-
Fund Balances Ending	$ 1,118,495	$ 1,040,881	$ 1,286,348	$ 245,467

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Park Development and Maintenance Tax Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 659,000	$ 659,000	$ 662,350	$ 3,350
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	659,000	659,000	662,350	3,350
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	6,600	6,600	6,631	(31)
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	6,600	6,600	6,631	(31)
Excess (Deficiency) of Revenues over Expenditures	652,400	652,400	655,719	3,319
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(652,400)	(652,400)	(655,719)	(3,319)
Total Other Financing Sources (Uses)	(652,400)	(652,400)	(655,719)	(3,319)
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ -	$ -

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Community Facilities District No. 1			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 2,410,200	$ 2,410,200	$ 2,459,709	$ 49,509
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	2,410,200	2,410,200	2,459,709	49,509
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	24,100	24,100	24,543	(443)
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	24,100	24,100	24,543	(443)
Excess (Deficiency) of Revenues over Expenditures	2,386,100	2,386,100	2,435,166	49,066
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,386,100)	(2,386,100)	(2,435,166)	(49,066)
Total Other Financing Sources (Uses)	(2,386,100)	(2,386,100)	(2,435,166)	(49,066)
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ -	$ -

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Community Facilities District No. 5			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 7,311,200	$ 7,311,200	$ 7,485,120	$ 173,920
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	196,000	196,000	229,479	33,479
Other revenues	-	-	-	-
Total Revenues	7,507,200	7,507,200	7,714,599	207,399
EXPENDITURES				
Current:				
General government	161,400	161,400	157,728	3,672
Public safety	-	-	-	-
Public works	2,981,100	2,981,100	2,938,853	42,247
Parks and recreation	2,878,000	2,882,658	2,386,244	496,414
Community development	-	-	-	-
Capital outlay	3,400	216,500	3,800	212,700
Total Expenditures	6,023,900	6,241,658	5,486,625	755,033
Excess (Deficiency) of Revenues over Expenditures	1,483,300	1,265,542	2,227,974	962,432
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	14,100	14,100	18,006	3,906
Transfers out	(870,700)	(870,700)	(920,745)	(50,045)
Total Other Financing Sources (Uses)	(856,600)	(856,600)	(902,739)	(46,139)
Net Change in Fund Balances	626,700	408,942	1,325,235	916,293
Fund Balances Beginning	5,858,097	5,858,097	5,858,097	-
Fund Balances Ending	$ 6,484,797	$ 6,267,039	$ 7,183,332	$ 916,293

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Community Facilities District No. 6			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 380,400	$ 380,400	$ 372,067	$ (8,333)
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	8,600	8,600	13,468	4,868
Other revenues	-	-	-	-
Total Revenues	389,000	389,000	385,535	(3,465)
EXPENDITURES				
Current:				
General government	11,600	11,600	10,781	819
Public safety	-	-	-	-
Public works	318,900	318,900	297,376	21,524
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	3,400	7,200	-	7,200
Total Expenditures	333,900	337,700	308,157	29,543
Excess (Deficiency) of Revenues over Expenditures	55,100	51,300	77,378	26,078
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(46,900)	(46,900)	(49,073)	(2,173)
Total Other Financing Sources (Uses)	(46,900)	(46,900)	(49,073)	(2,173)
Net Change in Fund Balances	8,200	4,400	28,305	23,905
Fund Balances Beginning	392,992	392,992	392,992	-
Fund Balances Ending	$ 401,192	$ 397,392	$ 421,297	$ 23,905

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Housing Rehabilitation			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	1,110	1,110
Other revenues	-	-	-	-
Total Revenues	-	-	1,110	1,110
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	1,110	1,110
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	1,110	1,110
Fund Balances Beginning	845,293	845,293	845,293	-
Fund Balances Ending	$ 845,293	$ 845,293	$ 846,403	$ 1,110

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Asset Forfeiture			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	26,890	26,890
Intergovernmental	-	-	-	-
Use of money and property	18,100	18,100	23,390	5,290
Other revenues	-	-	-	-
Total Revenues	18,100	18,100	50,280	32,180
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	65,000	34,915	11,765	23,150
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	37,900	37,869	31
Total Expenditures	65,000	72,815	49,634	23,181
Excess (Deficiency) of Revenues over Expenditures	(46,900)	(54,715)	646	55,361
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(46,900)	(54,715)	646	55,361
Fund Balances Beginning	426,779	426,779	426,779	-
Fund Balances Ending	$ 379,879	$ 372,064	$ 427,425	$ 55,361

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Traffic Safety/PD Grants			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	130,700	226,431	226,474	43
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	130,700	226,431	226,474	43
EXPENDITURES				
Current:				
General government	-	-	254	(254)
Public safety	13,300	122,324	122,058	266
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	92,203	92,202	1
Total Expenditures	13,300	214,527	214,514	13
Excess (Deficiency) of Revenues over Expenditures	117,400	11,904	11,960	56
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	2	2
Transfers out	(117,400)	-	-	-
Total Other Financing Sources (Uses)	(117,400)	-	2	2
Net Change in Fund Balances	-	11,904	11,962	58
Fund Balances Beginning	(31,806)	(31,806)	(31,806)	-
Fund Balances Ending	$ (31,806)	$ (19,902)	$ (19,844)	$ 58

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	CASp Certification and Training Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	13,637	13,637
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	-	-	13,637	13,637
EXPENDITURES				
Current:				
General government	-	-	856	(856)
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	10,000	10,000	4,475	5,525
Capital outlay	-	-	-	-
Total Expenditures	10,000	10,000	5,331	4,669
Excess (Deficiency) of Revenues over Expenditures	(10,000)	(10,000)	8,306	18,306
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(10,000)	(10,000)	8,306	18,306
Fund Balances Beginning	99,302	99,302	99,302	-
Fund Balances Ending	$ 89,302	$ 89,302	$ 107,608	$ 18,306

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	CDBG HUD Entitlement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	302,750	288,513	288,513	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	302,750	288,513	288,513	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	42,750	41,355	41,355	-
Capital outlay	200,000	190,103	190,103	-
Total Expenditures	242,750	231,458	231,458	-
Excess (Deficiency) of Revenues over Expenditures	60,000	57,055	57,055	-
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(60,000)	(57,055)	(57,055)	-
Total Other Financing Sources (Uses)	(60,000)	(57,055)	(57,055)	-
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ -	$ -

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Grants & Other Reimbursable			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	251,200	397,167	397,112	(55)
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	251,200	397,167	397,112	(55)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	57,237	57,037	200
Public works	116,700	31,886	32,029	(143)
Parks and recreation	-	-	-	-
Community development	51,000	103,617	103,617	-
Capital outlay	-	446,568	446,566	2
Total Expenditures	167,700	639,308	639,249	59
Excess (Deficiency) of Revenues over Expenditures	83,500	(242,141)	(242,137)	4
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(83,500)	(33,119)	(33,119)	-
Total Other Financing Sources (Uses)	(83,500)	(33,119)	(33,119)	-
Net Change in Fund Balances	-	(275,260)	(275,256)	4
Fund Balances Beginning	(139,151)	(139,151)	(139,151)	-
Fund Balances Ending	$ (139,151)	$ (414,411)	$ (414,407)	$ 4

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Supplemental Law Enforcement Grant			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	190,000	190,000	215,348	25,348
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	190,000	190,000	215,348	25,348
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	190,000	190,000	215,348	25,348
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(190,000)	(190,000)	(215,348)	(25,348)
Total Other Financing Sources (Uses)	(190,000)	(190,000)	(215,348)	(25,348)
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ -	$ -

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Costco Settlement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	3,755,224	3,755,224	3,755,224	-
Fund Balances Ending	$ 3,755,224	$ 3,755,224	$ 3,755,224	$ -

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	OPIOID Settlement			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	15,732	15,732
Other revenues	-	173,100	173,077	(23)
Total Revenues	-	173,100	188,809	15,709
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	173,100	188,809	15,709
OTHER FINANCING SOURCES (USES)				
Settlements and recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(173,100)	(173,077)	23
Total Other Financing Sources (Uses)	-	(173,100)	(173,077)	23
Net Change in Fund Balances	-	-	15,732	15,732
Fund Balances Beginning	8,559	8,559	8,559	-
Fund Balances Ending	$ 8,559	$ 8,559	$ 24,291	$ 15,732

Concluded

NONMAJOR CAPITAL PROJECTS FUNDS

Fund Title	Fund Description
Park Development Fees	Accounts for funds expended on City park projects and improvements.
Community Park Fees	Accounts for funds collected and expended for City park land and improvements.
Capital Construction Tax	Accounts for the capital construction tax that is used for the expansion of facilities to serve new developments within the City.
Oak Tree Mitigation Fees	Accounts for funds collected for Oak Tree preservation activities including land acquisition and oak tree planting, acquisition, and maintenance.
Whitney Ranch Trunk Sewer Project	Accounts for impact fees to fund the sewer trunk line upgrade.
North West Rocklin Community Park Fees	Developers in the North West Rocklin area are required to pay impact fees, which can only be used to fund community parks in the North West Rocklin area (Whitney Ranch Park).
Public Facilities Impact Fees	This fund accounts for impact fees used to fund expansion of public facilities to serve new development within the City.
Trails Impact Fees	This fund accounts for impact fees used to construct additional trails to reduce the impacts caused by new development within the City.
Community Center Impact Fees	This fund accounts for impact fees used for new or additions to existing community recreation center facilities.
Whitney Ranch Interchange Fees	This fund accounts for impact fees used to develop Highway 65 interchanges in the Whitney Ranch area.

City of Rocklin
Combining Balance Sheet
Capital Projects Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Park Development Fees	Community Park Fees	Capital Construction Tax	Oak Tree Mitigation Fees
ASSETS				
Cash and investments	$ 609,936	1,852,087	$ 6,302,753	$ 512,168
Total assets	$ 609,936	$ 1,852,087	$ 6,302,753	$ 512,168
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ -	$ -	$ 431,640	$ 39,938
Total liabilities	-	-	431,640	39,938
Fund Balances:				
Committed	609,936	1,852,087	5,871,113	472,230
Unassigned (Deficit)	-	-	-	-
Total fund balances	609,936	1,852,087	5,871,113	472,230
Total liabilities and fund balances	$ 609,936	$ 1,852,087	$ 6,302,753	$ 512,168

Continued

City of Rocklin
Combining Balance Sheet
Capital Projects Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Whitney Ranch Trunk Sewer Project	North West Rocklin Community Park Fees	Public Facilities Impact Fees	Trail Impact Fees
ASSETS				
Cash and investments	$ 25,000	$ 1,134,193	$ 2,301,770	$ 95,257
Total assets	$ 25,000	$ 1,134,193	$ 2,301,770	$ 95,257
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	25,000	$ 43,290	$ -	$ -
Total liabilities	25,000	43,290	-	-
Fund Balances:				
Committed	-	1,090,903	2,301,770	95,257
Unassigned (Deficit)	-	-	-	-
Total fund balances	-	1,090,903	2,301,770	95,257
Total liabilities and fund balances	$ 25,000	$ 1,134,193	$ 2,301,770	$ 95,257

Continued

City of Rocklin
Combining Balance Sheet
Capital Projects Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Center Impact Fees	Whitney Ranch Interchange Fees	Total Capital Projects Nonmajor Governmental Funds 2025	2024
ASSETS				
Cash and investments	$ 412,552	$ 2,069,852	$ 15,315,568	$ 13,277,388
Total assets	$ 412,552	$ 2,069,852	$ 15,315,568	$ 13,277,388
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ -	$ -	$ 539,868	$ 105,252
Total liabilities	-	-	539,868	105,252
Fund Balances:				
Committed	412,552	2,069,852	14,775,700	13,172,136
Unassigned (Deficit)	-	-	-	-
Total fund balances	412,552	2,069,852	14,775,700	13,172,136
Total liabilities and fund balances	$ 412,552	$ 2,069,852	$ 15,315,568	$ 13,277,388

Concluded

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Park Development Fees	Community Park Fees	Capital Construction Tax	Oak Tree Mitigation Fees
REVENUES				
Taxes and assessments	$ 107,901	$ 1,244,522	$ -	$ 81,350
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	19,945	47,528	253,448	21,639
Contributions and donations	-	-	1,134,480	-
Total Revenues	127,846	1,292,050	1,387,928	102,989
EXPENDITURES				
Current:				
General government	-	-	31,780	-
Public safety	-	-	12,355	-
Public works	-	-	-	76,134
Parks and recreation	-	-	-	28,461
Community development	-	-	-	-
Capital outlay	-	-	1,866,807	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	1,910,942	104,595
Excess (Deficiency) of Revenues over Expenditures	127,846	1,292,050	(523,014)	(1,606)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(531,432)	(20,706)
Total Other Financing Sources (Uses)	-	-	(531,432)	(20,706)
Net Change in Fund Balances	127,846	1,292,050	(1,054,446)	(22,312)
Fund Balances Beginning	482,090	560,037	6,925,559	494,542
Fund Balances Ending	$ 609,936	$ 1,852,087	$ 5,871,113	$ 472,230

Continued

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Whitney Ranch Trunk Sewer Project	North West Rocklin Community Park Fees	Public Facilities Impact Fees	Trail Impact Fees
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	62,211	-	-	-
Charges for services	-	703,423	785,318	55,456
Use of money and property	-	48,505	70,756	2,604
Contributions and donations	-	-	-	-
Total Revenues	62,211	751,928	856,074	58,060
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	25,000	-	-	-
Capital outlay	-	1,035,171	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	31,950	-	-	-
Total Expenditures	56,950	1,035,171	-	-
Excess (Deficiency) of Revenues over Expenditures	5,261	(283,243)	856,074	58,060
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(5,261)	-	-	-
Total Other Financing Sources (Uses)	(5,261)	-	-	-
Net Change in Fund Balances	-	(283,243)	856,074	58,060
Fund Balances Beginning	-	1,374,146	1,445,696	37,197
Fund Balances Ending	$ -	$ 1,090,903	$ 2,301,770	$ 95,257

Continued

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Center Impact Fees	Whitney Ranch Interchange Fees	Total Capital Projects Nonmajor Governmental Funds	
			2025	2024
REVENUES				
Taxes and assessments	$ -	$ -	$ 1,433,773	$ 1,327,244
Licenses and permits	-	-	62,211	37,623
Charges for services	240,194	366,409	2,150,800	1,229,102
Use of money and property	11,280	70,407	546,112	393,184
Contributions and donations	-	-	1,134,480	792,565
Total Revenues	251,474	436,816	5,327,376	3,779,718
EXPENDITURES				
Current:				
General government	-	-	31,780	-
Public safety	-	-	12,355	2,626
Public works	-	-	76,134	59,359
Parks and recreation	-	-	28,461	62,627
Community development	-	-	25,000	-
Capital outlay	-	55,429	2,957,407	288,063
Debt service:				
Principal	-	-	-	516,934
Interest and fiscal charges	-	-	31,950	39,279
Total Expenditures	-	55,429	3,163,087	968,888
Excess (Deficiency) of Revenues over Expenditures	251,474	381,387	2,164,289	2,810,830
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	500,000
Transfers out	-	(3,326)	(560,725)	(566,717)
Total Other Financing Sources (Uses)	-	(3,326)	(560,725)	(66,717)
Net Change in Fund Balances	251,474	378,061	1,603,564	2,744,113
Fund Balances Beginning	161,078	1,691,791	13,172,136	10,428,023
Fund Balances Ending	$ 412,552	$ 2,069,852	$ 14,775,700	$ 13,172,136

Concluded

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Park Development Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 297,800	$ 297,800	$ 107,901	$ (189,899)
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	19,945	19,945
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	297,800	297,800	127,846	(169,954)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	297,800	297,800	127,846	(169,954)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	297,800	297,800	127,846	(169,954)
Fund Balances Beginning	482,090	482,090	482,090	-
Fund Balances Ending	$ 779,890	$ 779,890	$ 609,936	$ (169,954)

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Community Park Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 466,900	$ 466,900	$ 1,244,522	$ 777,622
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	47,528	47,528
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	466,900	466,900	1,292,050	825,150
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	466,900	466,900	1,292,050	825,150
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	466,900	466,900	1,292,050	825,150
Fund Balances Beginning	560,037	560,037	560,037	-
Fund Balances Ending	$ 1,026,937	$ 1,026,937	$ 1,852,087	$ 825,150

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City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Capital Construction Tax			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	253,448	253,448
Contributions and donations	623,000	623,000	1,134,480	511,480
Other revenues	-	-	-	-
Total Revenues	623,000	623,000	1,387,928	764,928
EXPENDITURES				
Current:				
General government	-	235,380	31,780	203,600
Public safety	25,000	37,355	12,355	25,000
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	2,360,163	1,866,807	493,356
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	25,000	2,632,898	1,910,942	721,956
Excess (Deficiency) of Revenues over Expenditures	598,000	(2,009,898)	(523,014)	1,486,884
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(532,400)	(532,400)	(531,432)	968
Total Other Financing Sources (Uses)	(532,400)	(532,400)	(531,432)	968
Net Change in Fund Balances	65,600	(2,542,298)	(1,054,446)	1,487,852
Fund Balances Beginning	6,925,559	6,925,559	6,925,559	-
Fund Balances Ending	$ 6,991,159	$ 4,383,261	$ 5,871,113	$ 1,487,852

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Oak Tree Mitigation Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 40,000	$ 40,000	$ 81,350	$ 41,350
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	21,639	21,639
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	40,000	40,000	102,989	62,989
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	78,500	78,500	76,134	2,366
Parks and recreation	79,000	79,000	28,461	50,539
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	157,500	157,500	104,595	52,905
Excess (Deficiency) of Revenues over Expenditures	(117,500)	(117,500)	(1,606)	115,894
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,400)	(18,500)	(20,706)	(2,206)
Total Other Financing Sources (Uses)	(2,400)	(18,500)	(20,706)	(2,206)
Net Change in Fund Balances	(119,900)	(136,000)	(22,312)	113,688
Fund Balances Beginning	494,542	494,542	494,542	-
Fund Balances Ending	$ 374,642	$ 358,542	$ 472,230	$ 113,688

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Whitney Ranch Trunk Sewer Project			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	28,900	28,900	62,211	33,311
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	28,900	28,900	62,211	33,311
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	28,109	25,000	3,109
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	31,950	(31,950)
Total Expenditures	-	28,109	56,950	(28,841)
Excess (Deficiency) of Revenues over Expenditures	28,900	791	5,261	4,470
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(28,900)	(3,900)	(5,261)	(1,361)
Total Other Financing Sources (Uses)	(28,900)	(3,900)	(5,261)	(1,361)
Net Change in Fund Balances	-	(3,109)	-	3,109
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ (3,109)	$ -	$ 3,109

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	North West Rocklin Community Park Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	71,100	71,100	703,423	632,323
Use of money and property	-	-	48,505	48,505
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	71,100	71,100	751,928	680,828
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	1,035,171	1,035,171	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	1,035,171	1,035,171	-
Excess (Deficiency) of Revenues over Expenditures	71,100	(964,071)	(283,243)	680,828
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	71,100	(964,071)	(283,243)	680,828
Fund Balances Beginning	1,374,146	1,374,146	1,374,146	-
Fund Balances Ending	$ 1,445,246	$ 410,075	$ 1,090,903	$ 680,828

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City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Public Facilities Impact Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	80,100	80,100	785,318	705,218
Use of money and property	-	-	70,756	70,756
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	80,100	80,100	856,074	775,974
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	80,100	80,100	856,074	775,974
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	80,100	80,100	856,074	775,974
Fund Balances Beginning	1,445,696	1,445,696	1,445,696	-
Fund Balances Ending	$ 1,525,796	$ 1,525,796	$ 2,301,770	$ 775,974

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Trail Impact Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	25,000	25,000	55,456	30,456
Use of money and property	1,200	1,200	2,604	1,404
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	26,200	26,200	58,060	31,860
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	26,200	26,200	58,060	31,860
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	26,200	26,200	58,060	31,860
Fund Balances Beginning	37,197	37,197	37,197	-
Fund Balances Ending	$ 63,397	$ 63,397	$ 95,257	$ 31,860

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Community Center Impact Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	34,300	34,300	240,194	205,894
Use of money and property	2,600	2,600	11,280	8,680
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	36,900	36,900	251,474	214,574
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	36,900	36,900	251,474	214,574
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	36,900	36,900	251,474	214,574
Fund Balances Beginning	161,078	161,078	161,078	-
Fund Balances Ending	$ 197,978	$ 197,978	$ 412,552	$ 214,574

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Whitney Ranch Interchange Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	53,300	53,300	366,409	313,109
Use of money and property	37,600	37,600	70,407	32,807
Contributions and donations	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	90,900	90,900	436,816	345,916
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	700,000	791,937	55,429	736,508
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	700,000	791,937	55,429	736,508
Excess (Deficiency) of Revenues over Expenditures	(609,100)	(701,037)	381,387	1,082,424
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(47,300)	(47,300)	(3,326)	43,974
Total Other Financing Sources (Uses)	(47,300)	(47,300)	(3,326)	43,974
Net Change in Fund Balances	(656,400)	(748,337)	378,061	1,126,398
Fund Balances Beginning	1,691,791	1,691,791	1,691,791	-
Fund Balances Ending	$ 1,035,391	$ 943,454	$ 2,069,852	$ 1,126,398

Concluded

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Capital Projects Major Governmental Funds
For the Year Ended June 30, 2025

	Traffic Circulation Impact Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 1,215,000	$ 1,215,000	$ 2,179,406	$ 964,406
Intergovernmental revenues	502,500	502,500	502,511	11
Use of money and property	521,000	521,000	762,423	241,423
Total Revenues	2,238,500	2,238,500	3,444,340	1,205,840
EXPENDITURES				
Current:				
Community development	453,400	515,293	98,893	416,400
Capital outlay	200,000	2,592,243	1,141,117	1,451,126
Total Expenditures	653,400	3,107,536	1,240,010	1,867,526
Excess (Deficiency) of Revenues over Expenditures	1,585,100	(869,036)	2,204,330	3,073,366
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(120,000)	(310,900)	(381,470)	(70,570)
Total Other Financing Sources (Uses)	(120,000)	(310,900)	(381,470)	(70,570)
Net Change in Fund Balances	1,465,100	(1,179,936)	1,822,860	3,002,796
Fund Balances Beginning	19,101,597	19,101,597	19,101,597	-
Fund Balances Ending	$ 20,566,697	$ 17,921,661	$ 20,924,457	$ 3,002,796

NONMAJOR PERMANENT FUNDS

Fund Title	Fund Description
Wetlands Maintenance	Accounts for a $38,000 required endowment from which the income will fund ongoing maintenance of the wetlands on a single lot parcel in Stanford Ranch Phase III.
Conservation Easement Endowment	Accounts for a $453,455 required endowment from which the income will fund initial Preserve Area maintenance and operations.

City of Rocklin
Combining Balance Sheet
Permanent Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Wetlands Maintenance	Conservation Easement Endowment	Total Permanent Nonmajor Governmental Funds	
			2025	2024
ASSETS				
Restricted cash and investments	$ 55,957	$ 453,455	$ 509,412	$ 509,401
Total assets	$ 55,957	$ 453,455	$ 509,412	$ 509,401
FUND BALANCES				
Nonspendable endowments	$ 38,000	$ 453,455	$ 491,455	$ 491,455
Restricted	17,957	-	17,957	17,946
Total fund balances	$ 55,957	$ 453,455	$ 509,412	$ 509,401

City of Rocklin
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Permanent Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Wetlands Maintenance	Conservation Easement Endowment	Total Permanent Nonmajor Governmental Funds 2025	2024
REVENUES				
Use of money and property	$ 2,702	$ 18,006	$ 20,708	$ 19,628
Total Revenues	2,702	18,006	20,708	19,628
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	2,702	18,006	20,708	19,628
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,691)	(18,006)	(20,697)	(18,706)
Total Other Financing Sources (Uses)	(2,691)	(18,006)	(20,697)	(18,706)
Net Change in Fund Balances	11	-	11	922
Fund Balances Beginning	55,946	453,455	509,401	508,479
Fund Balances Ending	$ 55,957	$ 453,455	$ 509,412	$ 509,401

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Permanent Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Wetlands Maintenance			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ -	$ -	$ 2,702	$ 2,702
Total Revenues	-	-	2,702	2,702
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	2,702	2,702
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,700)	(2,700)	(2,691)	9
Total Other Financing Sources (Uses)	(2,700)	(2,700)	(2,691)	9
Net Change in Fund Balances	(2,700)	(2,700)	11	2,711
Fund Balances Beginning	55,946	55,946	55,946	-
Fund Balances Ending	$ 53,246	$ 53,246	$ 55,957	$ 2,711

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Permanent Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Conservation Easement Endowment			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ 14,100	$ 14,100	$ 18,006	$ 3,906
Total Revenues	14,100	14,100	18,006	3,906
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	14,100	14,100	18,006	3,906
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(14,100)	(14,100)	(18,006)	(3,906)
Total Other Financing Sources (Uses)	(14,100)	(14,100)	(18,006)	(3,906)
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	453,455	453,455	453,455	-
Fund Balances Ending	$ 453,455	$ 453,455	$ 453,455	$ -

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NONMAJOR DEBT SERVICE FUNDS

Fund Title	Fund Description
Capital Construction Debt Service Fund	Accounts for the debt service related to City capital projects.
Rocklin Public Financing Authority Debt Service Fund	Accounts for the debt service of the Rocklin Public Financing Authority.

City of Rocklin
Combining Balance Sheet
Debt Service Nonmajor Governmental Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Capital Construction Debt Service Fund	Rocklin Public Financing Authority Debt Service Fund	Total Debt Service Funds	
			2025	2024
ASSETS				
Cash and investments	$ -	$ 7,752	$ 7,752	$ 7,456
Restricted cash and investments	98	589,534	589,632	1,097,740
Total assets	$ 98	$ 597,286	$ 597,384	$ 1,105,196
FUND BALANCES				
Restricted	$ 98	$ 597,286	$ 597,384	$ 1,105,196
Total fund balances	$ 98	$ 597,286	$ 597,384	$ 1,105,196

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Debt Service Nonmajor Governmental Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Capital Construction Debt Service Fund	Rocklin Public Financing Authority Debt Service Fund	Total Debt Service Funds	
			2025	2024
REVENUES				
Use of money and property	$ 553	$ 17,518	$ 18,071	$ 29,291
Total Revenues	553	17,518	18,071	29,291
EXPENDITURES				
Current:				
General government	2,605	2	2,607	2,500
Debt service:				
Principal	315,000	508,181	823,181	797,623
Interest, fiscal charges and fees	214,475	17,052	231,527	257,966
Total Expenditures	532,080	525,235	1,057,315	1,058,089
Excess (Deficiency) of Revenues over Expenditures	(531,527)	(507,717)	(1,039,244)	(1,028,798)
OTHER FINANCING SOURCES (USES)				
Transfers in	531,432	-	531,432	531,610
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	531,432	-	531,432	531,610
Net Change in Fund Balances	(95)	(507,717)	(507,812)	(497,188)
Fund Balances Beginning	193	1,105,003	1,105,196	1,602,384
Fund Balances Ending	$ 98	$ 597,286	$ 597,384	$ 1,105,196

City of Rocklin
Schedule of Revenues, Expenditures, and and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Debt Service Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Capital Construction Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ -	$ -	$ 553	$ 553
Total Revenues	-	-	553	553
EXPENDITURES				
Current:				
General government	2,900	2,900	2,605	295
Debt service:				
Principal retirement	315,000	315,000	315,000	-
Interest and fiscal charges	214,500	214,500	214,475	25
Total Expenditures	532,400	532,400	532,080	320
Excess (Deficiency) of Revenues over Expenditures	(532,400)	(532,400)	(531,527)	873
OTHER FINANCING SOURCES (USES)				
Transfers in	532,400	532,400	531,432	(968)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	532,400	532,400	531,432	(968)
Net Change in Fund Balances	-	-	(95)	(95)
Fund Balances Beginning	193	193	193	-
Fund Balances Ending	$ 193	$ 193	$ 98	$ (95)

Continued

City of Rocklin
Schedule of Revenues, Expenditures, and and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Debt Service Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Rocklin Public Financing Authority Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ 17,100	$ 17,100	$ 17,518	$ 418
Total Revenues	17,100	17,100	17,518	418
EXPENDITURES				
Current:				
General government	-	-	2	(2)
Debt service:				
Principal retirement	508,200	508,200	508,181	19
Interest and fiscal charges	17,100	17,100	17,052	48
Total Expenditures	525,300	525,300	525,235	65
Excess (Deficiency) of Revenues over Expenditures	(508,200)	(508,200)	(507,717)	483
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(508,200)	(508,200)	(507,717)	483
Fund Balances Beginning	1,105,003	1,105,003	1,105,003	-
Fund Balances Ending	$ 596,803	$ 596,803	$ 597,286	$ 483

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INTERNAL SERVICE FUNDS

Fund Title	Fund Description
Fleet Management Internal Service Fund	To account for the cost of maintenance of all City vehicles and hold resources to offset future replacement costs.
Risk Management Internal Service Fund	To account for and finance the risk management functions for the City, which includes: general liability, workers compensation, property damage, dental, vision, and other insurance expenditures and to hold resources for Self-Insured Losses and Disaster Contingency.

City of Rocklin
Statement of Net Position
Internal Service Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Fleet Management Internal Service Fund	Risk Management Internal Service Fund	Total Internal Service Funds 2025	Total Internal Service Funds 2024
ASSETS				
Current assets:				
Cash and investments	$ 9,550,147	$ 8,605,212	$ 18,155,359	$ 15,633,958
Accounts receivable	1,515	-	1,515	57,268
Inventory and other	69,386	-	69,386	47,636
Total current assets	9,621,048	8,605,212	18,226,260	15,738,862
Non-current assets:				
Capital assets - net	7,139,927	-	7,139,927	7,067,481
Total assets	$ 16,760,975	$ 8,605,212	$ 25,366,187	$ 22,806,343
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	$ 191,194	$ 18,432	$ 209,626	$ 134,810
Claims payable	-	125,234	125,234	161,176
Compensated absences	14,089	-	14,089	9,716
Total current liabilities	205,283	143,666	348,949	305,702
Non-current liabilities:				
Claims payable	-	2,810,876	2,810,876	2,650,110
Compensated absences	-	-	-	248
Total non-current liabilities	-	2,810,876	2,810,876	2,650,358
Total liabilities	$ 205,283	$ 2,954,542	$ 3,159,825	$ 2,956,060
NET POSITION				
Net Investment in capital assets	$ 7,139,927	$ -	$ 7,139,927	$ 7,067,481
Unrestricted	9,415,765	5,650,670	15,066,435	12,782,802
Total net position	$ 16,555,692	$ 5,650,670	$ 22,206,362	$ 19,850,283

City of Rocklin
Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Fleet Management Internal Service Fund	Risk Management Internal Service Fund	Total Internal Service Funds 2025	Total Internal Service Funds 2024
OPERATING REVENUES				
Charges for services	$ 2,808,602	4,724,378	$ 7,532,980	$ 7,166,809
Intergovernmental	-	14,831	14,831	1,806
Other revenue	37,457	-	37,457	27,360
Total operating revenues	2,846,059	4,739,209	7,585,268	7,195,975
OPERATING EXPENSES				
Salaries and benefits	673,750	2,558,621	3,232,371	2,391,513
Services and supplies	1,286,915	2,381,544	3,668,459	3,457,006
Depreciation	1,075,277	-	1,075,277	1,033,923
Total operating expenses	3,035,942	4,940,165	7,976,107	6,882,442
Operating income (loss)	(189,883)	(200,956)	(390,839)	313,533
NONOPERATING REVENUES (EXPENSES)				
Gain (loss) on sale of assets	83,580	-	83,580	45,135
Investment earnings	325,766	95,296	421,062	318,631
Total nonoperating revenues (expenses)	409,346	95,296	504,642	363,766
Income (loss) before operating transfers	219,463	(105,660)	113,803	677,299
Transfers in	1,340,000	-	1,340,000	54,550
Transfers out	(66,600)	(4,199)	(70,799)	(60,151)
Income (loss) before capital contributions	1,492,863	(109,859)	1,383,004	671,698
Capital contributions	973,075	-	973,075	1,899,151
Change in net position	2,465,938	(109,859)	2,356,079	2,570,849
Total net position - beginning	14,089,754	5,760,529	19,850,283	17,279,434
Total net position - ending	$ 16,555,692	$ 5,650,670	$ 22,206,362	$ 19,850,283

City of Rocklin
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Fleet Management Internal Service Fund	Risk Management Internal Service Fund	Total Internal Service Funds 2025	Total Internal Service Funds 2024
Cash flows from operating activities:				
Receipts from interfund services provided	$ 2,864,355	$ 4,724,378	$ 7,588,733	$ 7,109,541
Other receipts	37,457	14,831	52,288	29,166
Payments to suppliers for goods and services	(1,227,896)	(2,269,558)	(3,497,454)	(3,055,223)
Payments to employees for services	(662,740)	(2,558,621)	(3,221,361)	(2,389,425)
Net cash provided (used) by operating activities	1,011,176	(88,970)	922,206	1,694,059
Cash flows from noncapital financing activities:				
Interfund transactions	1,273,400	(4,199)	1,269,201	(5,601)
Net cash provided (used) by noncapital financing activities	1,273,400	(4,199)	1,269,201	(5,601)
Cash flows from capital financing activities:				
Purchases (sales) of capital assets - net	(1,064,143)	-	(1,064,143)	(1,992,694)
Proceeds from capital contributions	973,075	-	973,075	1,899,151
Net cash provided (used) by capital financing activities	(91,068)	-	(91,068)	(93,543)
Cash flows from investing activities:				
Investment income received	325,766	95,296	421,062	318,631
Net cash provided (used) by investing activities	325,766	95,296	421,062	318,631
Net increase (decrease) in cash and cash equivalents	2,519,274	2,127	2,521,401	1,913,546
Cash and cash equivalents - beginning	7,030,873	8,603,085	15,633,958	13,720,412
Cash and cash equivalents - ending	$ 9,550,147	$ 8,605,212	$ 18,155,359	$ 15,633,958
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	$ (189,883)	$ (200,956)	$ (390,839)	$ 313,533
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,075,277	-	1,075,277	1,033,923
Change in operating assets and liabilities:				
Accounts receivable	55,753	-	55,753	(57,268)
Inventory	(21,750)	-	(21,750)	2,931
Accounts payable and accrued liabilities	87,654	(12,838)	74,816	64,025
Claims payable	-	124,824	124,824	338,659
Compensated absences	4,125	-	4,125	(1,744)
Net cash provided (used) by operating activities	$ 1,011,176	$ (88,970)	$ 922,206	$ 1,694,059

CUSTODIAL FUNDS

Fund Title	Fund Description
Community Facilities District No. 3	Accounts for special taxes made on properties to pay for debt issued for infrastructure in the District.
Community Facilities District No. 6	Accounts for special taxes made on properties to pay for debt issued for infrastructure in the District.
Community Facilities District No. 7	Accounts for special taxes made on properties to pay for debt issued for infrastructure in the District.
Community Facilities District No. 8	Accounts for special taxes made on properties to pay for debt issued for infrastructure in the District.
Community Facilities District No. 9	Accounts for special taxes made on properties to pay for debt issued for infrastructure in the District.
Community Facilities District No. 10	Accounts for special taxes made on properties to pay for debt issued for infrastructure in the District.
Community Facilities District No. 11	Accounts for special taxes made on properties to pay for debt issued for infrastructure in the District.
North West Rocklin Annexation Area Trust	Accounts for amounts collected to reimburse developers for constructing backbone infrastructure in the respective area.

City of Rocklin
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 3	Community Facilities District No. 6	Community Facilities District No. 7
ASSETS			
Current assets:			
Cash and investments	$ 416	$ 93,057	$ 1,650
Cash and investments held by trustee	-	-	-
Receivables	-	707	-
Total assets	$ 416	$ 93,764	$ 1,650
LIABILITIES			
Current liabilities:			
Deposits	$ -	$ -	$ -
Total liabilities	$ -	$ -	$ -
NET POSITION			
Restricted for individuals, organizations, and other governments	$ 416	$ 93,764	$ 1,650
Total net position	$ 416	$ 93,764	$ 1,650

Continued

City of Rocklin

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 8	Community Facilities District No. 9	Community Facilities District No. 10
ASSETS			
Current assets:			
Cash and investments	$ 211,643	$ 249,578	$ 3,997,414
Cash and investments held by trustee	-	-	3,541,802
Receivables	2,366	2,047	30,770
Total assets	$ 214,009	$ 251,625	$ 7,569,986
LIABILITIES			
Current liabilities:			
Deposits	$ -	$ -	$ -
Total liabilities	$ -	$ -	$ -
NET POSITION			
Restricted for individuals, organizations, and other governments	$ 214,009	$ 251,625	$ 7,569,986
Total net position	$ 214,009	$ 251,625	$ 7,569,986

Continued

City of Rocklin

Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 11	Northwest Rocklin Annexation Area Trust	Totals 2025	Totals 2024
ASSETS				
Current assets:				
Cash and investments	$ 1,009,222	$ 197,507	$ 5,760,487	$ 5,252,408
Cash and investments held by trustee	542,189	-	4,083,991	4,109,390
Receivables	1,371	-	37,261	70,838
Total assets	$ 1,552,782	$ 197,507	$ 9,881,739	$ 9,432,636
LIABILITIES				
Current liabilities:				
Deposits	$ -	$ 181,397	$ 181,397	$ -
Total liabilities	$ -	$ 181,397	$ 181,397	$ -
NET POSITION				
Restricted for individuals, organizations, and other governments	$ 1,552,782	$ 16,110	$ 9,700,342	$ 9,432,636
Total net position	$ 1,552,782	$ 16,110	$ 9,700,342	$ 9,432,636

Concluded

City of Rocklin
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 3	Community Facilities District No. 6	Community Facilities District No. 7
ADDITIONS			
Taxes collected for community facilities districts	$ -	$ 68,149	$ -
Investment earnings	-	2,620	1,182
Other	-	164	-
Total additions	-	70,933	1,182
DEDUCTIONS			
Professional services	-	13,400	-
Fees and charges	-	687	-
Repairs and maintenance	-	-	46,883
Debt service principal	-	76,194	-
Debt service interest	-	2,557	-
Total deductions	-	92,838	46,883
Change in net position	-	(21,905)	(45,701)
Total net position - beginning	416	115,669	47,351
Total net position - ending	$ 416	$ 93,764	$ 1,650

Continued

City of Rocklin
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 8	Community Facilities District No. 9	Community Facilities District No. 10
ADDITIONS			
Taxes collected for community facilities districts	$ 203,936	$ 239,563	$ 3,289,003
Investment earnings	4,222	4,972	268,463
Other	452	471	9,199
Total additions	208,610	245,006	3,566,665
DEDUCTIONS			
Professional services	13,400	13,800	44,000
Fees and charges	2,057	2,418	32,955
Repairs and maintenance	-	-	-
Debt service principal	197,190	234,797	1,025,000
Debt service interest	6,617	7,879	2,130,444
Total deductions	219,264	258,894	3,232,399
Change in net position	(10,654)	(13,888)	334,266
Total net position - beginning	224,663	265,513	7,235,720
Total net position - ending	$ 214,009	$ 251,625	$ 7,569,986

Continued

City of Rocklin
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2025
(With Comparative Totals for June 30, 2024)

	Community Facilities District No. 11	Northwest Rocklin Annexation Area Trust	Total Custodial Funds 2025	Total Custodial Funds 2024
ADDITIONS				
Taxes collected for community facilities districts	$ 543,114	$ -	$ 4,343,765	$ 4,405,204
Investment earnings	53,699	-	335,158	333,442
Other	1,523	-	11,809	11,430
Total additions	598,336	-	4,690,732	4,750,076
DEDUCTIONS				
Professional services	22,600	-	107,200	107,000
Fees and charges	5,848	-	43,965	44,117
Repairs and maintenance	-	-	46,883	-
Debt service principal	395,000	-	1,928,181	1,817,622
Debt service interest	149,300	-	2,296,797	2,354,341
Total deductions	572,748	-	4,423,026	4,323,080
Change in net position	25,588	-	267,706	426,996
Total net position - beginning	1,527,194	16,110	9,432,636	9,005,640
Total net position - ending	$ 1,552,782	$ 16,110	$ 9,700,342	$ 9,432,636

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STATISTICAL INFORMATION

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STATISTICAL SECTION

This part of the City of Rocklin's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, footnotes, and required supplementary information says about the City's overall financial health.

Contents	Page(s)
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	188-197
Revenue Capacity These schedules contain information to help the reader assess the City's property	198-200
Debt Capacity These schedules contain information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	201-203
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	204-206

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

City of Rocklin

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020
Governmental activities:					
Net investment in capital assets	$ 312,465,313	$ 305,878,169	$ 314,115,482	$ 305,852,202	$ 310,136,678
Restricted	26,651,163	28,671,195	15,238,984	40,348,047	34,989,621
Unrestricted	(2,310,614)	4,165,814	5,318,242	2,040,874	3,219,038
Total Governmental Activities Net Position	$ 336,805,862	$ 338,715,178	$ 334,672,708	$ 348,241,123	$ 348,345,337

City of Rocklin

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2021	2022	2023	2024	2025
Governmental activities:					
Net investment in capital assets	$ 321,321,668	$ 313,671,890	$ 329,441,747	$ 327,411,118	$ 327,920,022
Restricted	26,027,928	40,765,135	36,012,891	37,577,474	41,507,301
Unrestricted	24,261,106	52,332,480	54,883,778	62,883,042	69,346,842
Total Governmental Activities Net Position	$ 371,610,702	$ 406,769,505	$ 420,338,416	$ 427,871,634	$ 438,774,165

City of Rocklin

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020
Expenses					
Governmental Activities:					
General Government	$ 18,001,976	$ 15,594,154	$ 13,624,066	$ 17,129,907	$ 18,919,254
Public Safety	18,957,624	23,573,244	25,317,294	26,650,923	27,875,173
Public works	21,964,264	24,091,079	25,484,445	24,158,972	22,608,920
Parks and Recreation	2,623,712	1,680,297	5,156,203	5,727,541	5,232,182
Community Development	2,892,219	3,648,661	5,324,033	5,083,451	4,351,848
Interest Expense	423,478	997,448	871,020	411,670	382,640
Total Governmental Activities Expenses	64,863,273	69,584,883	75,777,061	79,162,464	79,370,017
Total Primary Government Expenses	64,863,273	69,584,883	75,777,061	79,162,464	79,370,017
Program Revenues					
Governmental Activities:					
Charges For Services:					
General Government	1,754,860	1,546,035	2,033,211	1,617,348	637,675
Public Safety	1,053,903	1,175,654	1,443,940	1,472,824	1,412,661
Public works	3,176,280	1,123,692	112,424	111,789	123,829
Parks and Recreation	817,342	817,551	1,884,019	1,262,352	1,275,472
Community Development	5,562,685	6,166,673	8,351,454	6,842,726	6,260,466
Operating Grants and Contributions	11,304,860	8,407,506	5,630,734	5,409,336	5,283,807
Capital Grants and Contributions	12,126,192	1,979,083	1,502,079	16,661,798	3,481,727
Total Governmental Activities Program Revenues	35,796,122	21,216,194	20,957,861	33,378,173	18,475,637
Total Primary Government Program Revenues	35,796,122	21,216,194	20,957,861	33,378,173	18,475,637
Net (Expense)/Revenue					
Governmental activities	(29,067,151)	(48,368,689)	(54,819,200)	(45,784,291)	(60,894,380)
Total Primary Government Net Expense	(29,067,151)	(48,368,689)	(54,819,200)	(45,784,291)	(60,894,380)

Page 1 of 4 (continued)

City of Rocklin

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2021	2022	2023	2024	2025
Expenses					
Governmental Activities:					
General Government	$ 13,264,359	$ 10,100,380	$ 17,316,721	$ 16,290,451	$ 18,899,129
Public Safety	31,074,009	26,806,881	33,989,917	38,550,514	39,956,060
Public works	25,316,166	25,268,546	23,913,391	24,692,787	24,952,800
Parks and Recreation	6,195,287	6,657,032	7,390,432	8,181,120	8,897,994
Community Development	4,384,615	3,827,237	5,132,246	6,188,821	6,560,650
Interest Expense	336,460	299,252	76,403	40,062	19,026
Total Governmental Activities Expenses	80,570,896	72,959,328	87,819,110	93,943,755	99,285,659
Total Primary Government Expenses	80,570,896	72,959,328	87,819,110	93,943,755	99,285,659
Program Revenues					
Governmental Activities:					
Charges For Services:					
General Government	704,469	462,529	604,579	292,593	1,108,676
Public Safety	1,532,092	1,555,297	1,731,051	1,957,215	1,924,950
Public works	192,839	179,834	142,386	160,087	170,496
Parks and Recreation	1,383,594	1,608,690	2,215,373	2,778,285	2,964,557
Community Development	9,260,016	7,144,338	4,684,967	5,592,962	6,756,513
Operating Grants and Contributions	10,405,582	7,627,523	5,844,166	7,613,156	4,840,144
Capital Grants and Contributions	1,647,362	15,325,597	7,822,971	853,139	4,528,545
Total Governmental Activities Program Revenues	25,125,954	33,903,808	23,045,493	19,247,437	22,293,881
Total Primary Government Program Revenues	25,125,954	33,903,808	23,045,493	19,247,437	22,293,881
Net (Expense)/Revenue					
Governmental activities	(55,444,942)	(39,055,520)	(64,773,617)	(74,696,318)	(76,991,778)
Total Primary Government Net Expense	(55,444,942)	(39,055,520)	(64,773,617)	(74,696,318)	(76,991,778)

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City of Rocklin

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020
General Revenues and Other					
Changes In Net Position					
Governmental Activities:					
Taxes:					
Property Taxes	9,833,055	10,641,721	11,412,312	17,790,239	19,143,185
Sales and Use Taxes	12,868,331	12,951,595	14,142,141	16,980,818	16,316,611
Gas Tax	4,634,924	4,532,443	5,007,488	4,997,713	6,150,082
Transient Occupancy Tax	572,498	730,719	871,468	1,010,227	745,025
Other Taxes	8,959,418	9,510,931	9,643,071	10,398,211	11,047,706
Motor Vehicle Fees	4,218,989	4,505,705	4,783,848	32,079	54,807
Franchise Fees	2,123,205	2,119,222	2,174,681	2,227,304	2,267,704
Impact Fees	3,045,750	3,682,003	4,444,008	2,932,544	3,399,165
Investment Earnings	1,879,887	1,453,126	1,273,404	1,920,980	2,254,102
Other Revenues	727,498	128,143	1,128,526	1,059,860	471,755
Gain (Loss) on Sale of Assets	(767,147)	22,397	15,608	2,731	(851,548)
Payments to Agency Funds for Debt Defeasance	-	-	(4,605,013)	-	-
Settlements and recoveries	-	-	-	-	-
Total Governmental Activities	48,096,408	50,278,005	50,291,542	59,352,706	60,998,594
Total Primary Government	48,096,408	50,278,005	50,291,542	59,352,706	60,998,594
Change In Net Position					
Governmental activities	19,029,257	1,909,316	(4,527,658)	13,568,415	104,214
Total Primary Government	$ 19,029,257	$ 1,909,316	$ (4,527,658)	$ 13,568,415	$ 104,214

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City of Rocklin

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2021	2022	2023	2024	2025
General Revenues and Other					
Changes In Net Position					
Governmental Activities:					
Taxes:					
Property Taxes	20,385,991	21,600,498	23,530,699	24,762,287	25,984,239
Sales and Use Taxes	20,742,761	22,024,957	20,283,218	22,202,133	22,118,636
Gas Tax	4,855,477	7,311,965	7,542,652	6,897,034	7,058,011
Transient Occupancy Tax	688,896	974,865	1,042,949	1,121,843	1,261,061
Other Taxes	12,297,217	14,683,952	15,482,638	16,015,656	16,757,494
Motor Vehicle Fees	51,597	81,409	73,456	88,058	112,907
Franchise Fees	2,351,705	2,443,215	2,615,012	2,790,010	2,860,741
Impact Fees	3,395,078	2,734,639	806,825	2,077,299	4,336,961
Investment Earnings	408,164	(654,681)	2,904,931	5,658,816	6,747,339
Other Revenues	918,842	2,895,645	293,924	571,316	656,920
Gain (Loss) on Sale of Assets	13,250	117,859	11,000	45,084	-
Payments to Agency Funds for Debt Defeasance	-	-	-	-	-
Settlements and recoveries	-	-	3,755,224	-	-
Total Governmental Activities	66,108,978	74,214,323	78,342,528	82,229,536	87,894,309
Total Primary Government	66,108,978	74,214,323	78,342,528	82,229,536	87,894,309
Change In Net Position					
Governmental activities	10,664,036	35,158,803	13,568,911	7,533,218	10,902,531
Total Primary Government	$ 10,664,036	$ 35,158,803	$ 13,568,911	$ 7,533,218	$ 10,902,531

City of Rocklin

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020
General Fund:					
Nonspendable	$ 1,408,708	$ 1,408,708	$ 1,057,689	$ 226,617	$ 89,773
Committed	23,292,378	23,788,872	24,928,400	24,830,167	15,579,960
Unassigned	8,360,590	8,277,801	8,528,815	13,157,856	12,255,196
Total General Fund	33,061,676	33,475,381	34,514,904	38,214,640	27,924,929
All Other Governmental Funds:					
Nonspendable	13,757,503	15,437,725	11,398,703	491,455	491,455
Restricted	23,287,775	35,084,069	19,018,164	43,404,491	34,861,603
Committed	2,664,534	5,050,480	11,660,760	13,562,550	16,672,706
Unassigned	(3,836,388)	(3,714,759)	(1,489,422)	(399,667)	(731,310)
Total All Other Governmental Funds	35,873,424	51,857,515	40,588,205	57,058,829	51,294,454
Total All Governmental Funds	$ 68,935,100	$ 85,332,896	$ 75,103,109	$ 95,273,469	$ 79,219,383

Page 1 of 2 (continued)

City of Rocklin

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2021	2022	2023	2024	2025
General Fund:					
Nonspendable	$ 78,115	$ 54,901	$ 60,979	$ 52,130	$ 361,183
Committed	16,818,145	26,408,553	35,198,542	33,135,509	32,434,050
Unassigned	20,424,550	21,575,015	18,960,635	28,282,984	32,002,658
Total General Fund	37,320,810	48,038,469	54,220,156	61,470,623	64,797,891
All Other Governmental Funds:					
Nonspendable	491,455	491,455	491,455	491,455	491,455
Restricted	25,536,473	40,273,680	35,521,436	37,086,019	41,015,846
Committed	21,942,981	25,987,868	27,218,152	31,604,067	35,218,601
Unassigned	(345,365)	(2,210,385)	(1,604,633)	(1,463,463)	(845,338)
Total All Other Governmental Funds	47,625,544	64,542,618	61,626,410	67,718,078	75,880,564
Total All Governmental Funds	$ 84,946,354	$ 112,581,087	$ 115,846,566	$ 129,188,701	$ 140,678,455

City of Rocklin

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020
Revenues					
Taxes and ssessments	$ 40,369,523	$ 46,579,731	$ 47,254,480	$ 57,209,318	$ 59,761,843
Licenses and permits	3,004,681	3,206,481	3,819,110	3,459,621	3,711,150
Fines and forfeitures	227,817	378,658	428,674	434,809	360,689
Intergovernmental	9,666,864	8,077,195	8,450,768	3,454,813	4,695,501
Charges for services	2,629,221	2,861,823	4,071,862	3,560,821	2,972,542
Use of money and property	2,778,659	2,407,423	2,232,378	2,951,821	3,173,650
Contributions from Community Facilities Districts	-	-	-	15,004,585	-
Contributions from developers and homeowners	4,744,217	2,017,824	2,861,773	1,785,491	1,616,562
Other revenues	6,151,550	5,499,670	6,403,899	5,602,179	4,008,934
Total Revenues	69,572,532	71,028,805	75,522,944	93,463,458	80,300,871
Expenditures					
General government	18,233,061	16,261,455	12,924,203	17,007,146	21,348,114
Public safety	20,460,097	20,758,713	22,357,043	24,431,060	28,092,395
Public works	14,272,425	13,960,714	13,654,648	13,705,894	13,959,688
Parks and recreation	1,584,662	1,695,318	4,862,875	5,638,206	5,748,384
Community development	2,963,265	4,041,210	4,941,424	4,851,224	4,525,119
Capital outlay	17,525,161	4,863,869	22,961,872	6,252,105	16,448,706
Debt service:					
Principal	1,110,000	1,160,000	1,811,481	1,069,678	1,241,255
Interest and fiscal charges	438,478	683,729	691,572	403,221	434,189
Total Expenditures	76,587,149	63,425,008	84,205,118	73,358,534	91,797,850
Excess of Revenues Over(Under) Expenditures	(7,014,617)	7,603,797	(8,682,174)	20,104,924	(11,496,979)
Other Financing Sources(Uses)					
Settlements and recoveries	-	-	-	-	-
Transfers from (to) internal service funds	46,600	51,500	57,400	65,436	(4,557,107)
Defeasance of debt	-	(1,401,322)	(5,000,077)	-	-
Long-term debt proceeds	5,852,781	10,143,821	8,000,077	-	-
Total Other Financing Sources(Uses)	5,899,381	8,793,999	3,057,400	65,436	(4,557,107)
Special Items	-	-	-	(4,605,013)	-
Net Change In Fund Balances	$ (1,115,236)	$ 16,397,796	$ (5,624,774)	$ 15,565,347	$ (16,054,086)
Debt Service as Percentage of Noncapital Expenditures	2.6%	3.1%	4.1%	2.1%	2.3%

Page 1 of 2 (continued)

City of Rocklin

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2021	2022	2023	2024	2025
Revenues					
Taxes and ssessments	$ 66,307,219	$ 71,341,177	$ 71,681,028	$ 75,965,125	$ 79,655,985
Licenses and permits	5,360,470	4,627,174	3,414,000	3,528,288	4,412,090
Fines and forfeitures	388,974	366,458	297,009	270,272	598,101
Intergovernmental	4,014,160	5,538,565	15,049,309	5,680,001	8,518,260
Charges for services	2,867,394	2,875,150	2,450,964	4,144,791	5,068,426
Use of money and property	1,062,862	540,780	4,180,746	7,067,514	8,200,104
Contributions from Community Facilities Districts	-	13,000,000	-	-	-
Contributions from developers and homeowners	2,887,627	1,752,919	7,304,428	3,904,309	3,112,331
Other revenues	3,979,289	3,020,547	565,500	816,789	860,898
Total Revenues	86,867,995	103,062,770	104,942,984	101,377,089	110,426,195
Expenditures					
General government	13,919,998	11,024,751	17,432,399	15,785,461	18,231,501
Public safety	30,201,672	30,773,624	32,773,240	33,721,747	36,976,727
Public works	13,504,844	13,503,446	14,083,908	12,647,318	13,197,757
Parks and recreation	6,344,429	6,679,151	7,323,934	7,746,830	7,660,107
Community development	4,326,346	4,582,399	5,033,262	5,618,500	6,616,280
Capital outlay	11,220,053	7,246,514	26,314,448	10,895,962	13,885,275
Debt service:					
Principal	1,295,918	1,326,650	1,294,760	1,317,243	825,913
Interest and fiscal charges	377,010	339,802	332,278	307,494	273,680
Total Expenditures	81,190,270	75,476,337	104,588,229	88,040,555	97,667,240
Excess of Revenues Over(Under) Expenditures	5,677,725	27,586,433	354,755	13,336,534	12,758,955
Other Financing Sources(Uses)					
Settlements and recoveries	-	-	3,755,224	-	-
Transfers from (to) internal service funds	49,246	48,300	(844,500)	5,601	(1,269,201)
Defeasance of debt	-	-	-	-	-
Long-term debt proceeds	-	-	-	-	-
Total Other Financing Sources(Uses)	49,246	48,300	2,910,724	5,601	(1,269,201)
Special Items	-	-	-	-	-
Net Change In Fund Balances	$ 5,726,971	$ 27,634,733	$ 3,265,479	$ 13,342,135	$ 11,489,754
Debt Service as Percentage of Noncapital Expenditures	2.4%	2.4%	2.1%	2.1%	1.3%

City of Rocklin

Assessed Value of Taxable Property
June 30, 2025
(in thousands of dollars)

Fiscal Year	City of Rocklin				Total Direct Tax Rate
	Secured	Public Utility	Unsecured	Taxable Assessed Value	
2016	7,732,821,234	9,209,410	148,270,416	7,890,301,060	1.00
2017	8,254,665,596	9,209,410	159,873,122	8,423,748,128	1.00
2018	8,864,135,830	9,121,300	163,939,388	9,037,196,518	1.00
2019	9,624,788,062	9,121,300	175,233,065	9,809,142,427	1.00
2020	10,396,063,477	9,121,300	178,711,195	10,583,895,972	1.00
2021	11,019,162,123	9,121,300	191,718,373	11,220,001,796	1.00
2022	11,676,833,963	10,121,900	193,673,828	11,880,629,691	1.00
2023	12,640,035,325	10,121,900	202,882,065	12,853,039,290	1.00
2024	13,436,280,310	10,121,900	226,415,337	13,672,817,547	1.00
2025	14,111,855,414	10,121,900	226,415,337	14,348,392,651	1.00

Source: Placer County Assessor's Office

City of Rocklin

Direct and Overlapping Property Tax Rates
June 30, 2025
(Rate per $100 of assessed valuation)

	Direct Rates		Overlapping Rates						
Fiscal Year	Basic Rate	Total Direct	Loomis Elementary	Placer Union High	Rocklin Unified School District	Roseville Elementary	Roseville High	Sierra College	Total Tax Rate
2016	1.000	1.000	0.020	0.015	0.134	0.043	0.045	0.000	1.258
2017	1.000	1.000	0.016	0.024	0.039	0.044	0.050	0.000	1.173
2018	1.000	1.000	0.016	0.026	0.142	0.012	0.052	0.000	1.247
2019	1.000	1.000	0.014	0.024	0.118	0.010	0.044	0.000	1.210
2020	1.000	1.000	0.014	0.045	0.109	0.010	0.048	0.016	1.242
2021	1.000	1.000	0.012	0.044	0.104	0.010	0.042	0.015	1.227
2022	1.000	1.000	0.013	0.047	0.094	0.010	0.035	0.014	1.212
2023	1.000	1.000	0.011	0.049	0.080	0.009	0.034	0.019	1.202
2024	1.000	1.000	0.001	0.041	0.090	0.009	0.013	0.015	1.169
2025	1.000	1.000	0.000	0.039	0.079	0.008	0.016	0.012	1.155

Source: Placer County Assessor Tax Rate Table

City of Rocklin

Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	Primary Land Use	2025 (1) Taxable Assessed Valuation	2025 Rank	2025 Percentage of Total Assessed Valuation	2016 Taxable Assessed Valuation	2016 Rank	2016 Percentage of Total Assessed Valuation
PF Portfolio 1 LP	Commercial	$ 113,230,000	1	0.79%			
Meridian Apartments LP	Residential	85,107,581	2	0.59%			
Rhino Holdings Blue Oaks LLC	Commercial	75,741,120	3	0.53%			
Rocklin Sierra Apartments II LLC	Residential	69,861,232	4	0.49%			
TCG Rocklin Campus LLC	Institutional	63,424,392	5	0.44%			
Garnet Creek LLC	Residential	60,001,051	6	0.42%			
WC Properties (Edens) LLC	Commercial	57,660,017	7	0.40%			
101 Gold Rocklin LLC	Residential	50,017,370	8	0.35%			
Stanford Terraces Inc.	Residential	48,783,554	9	0.34%			
Winsted Apartments LP	Residential	42,452,695	10	0.30%			
Meridian Apartments LP	Residential				72,243,621	1	0.92%
MGP X Properties LLC	Commercial				67,220,164	2	0.85%
ARHC Carocca01	Institutional				53,260,962	3	0.68%
Walmart Real Estate Business Trust	Commercial				38,280,215	4	0.49%
Demmon Rocklin Ranch Partners LP	Residential				35,394,482	5	0.45%
Williams Portfolio 8	Residential				33,718,534	6	0.43%
Sunset Court at Stanford Ranch-344 LLC	Residential				32,748,870	7	0.42%
Evergreen SR 1011 LP	Commercial				32,136,800	8	0.41%
KBSIII Rocklin Corporate Center LLC	Commercial				28,783,320	9	0.36%
Montessa Management LP	Residential				28,781,172	10	0.36%
Totals		$ 666,279,012		4.63%	$ 422,568,140		5.36%

Source(s): HdL Coren and Cone and Placer County Assessor Combined Tax Rolls and the SBE Non Unitary Tax Roll and Placer County Assessor Combined Tax Rolls and the SBE Non Unitary Tax Roll.

(1) Estimated calculations are performed on a parcel level, county/controllers' office neither calculates nor apportions revenues at a parcel level.

City of Rocklin
Direct and Overlapping Debt
June 30, 2025

2024/2025 Assessed Valuation: $ 14,386,982,077

Overlapping Tax and Assessment Debt:	Total Debt	% Applicable (1)	City's Share of Debt
Sierra Joint Community College District School Facilities Improvement Dist No. 4	$ 190,940,000	14.961%	$ 28,566,533
Rocklin Unified School District	16,869,181	99.074%	16,712,972
Placer Union High School District & School Facilities Improvement District No. 2	53,192,430	3.437% & 9.169%	3,989,761
Roseville Joint Union High School District	92,796,164	0.060%	55,678
Loomis Union School District	6,264,259	0.098%	6,139
Roseville City School District	3,336,781	100.000%	3,336,781
Rocklin Unified School District Community Facilities District No. 1	5,068,981	100%	5,068,981
Rocklin Unified School District Community Facilities District No. 2	23,650,000	100%	23,650,000
Rocklin Unified School District Community Facilities District No. 3	78,117	100%	78,117
City of Rocklin Community Facilities District No. 6	202,165	100%	202,165
City of Rocklin Community Facilities District No. 8	240,720	100%	240,720
City of Rocklin Community Facilities District No. 9	47,135,000	100%	47,135,000
City of Rocklin Community Facilities District No. 10	3,315,000	100%	3,315,000
City of Rocklin Community Facilities District No. 11	2,785,000	100%	2,785,000
California Municipal Finance Authority Community Facilities District No. 2020-5	615,000	100%	615,000
California Municipal Finance Authority Community Facilities District No. 2022-9	3,500,000	100%	3,500,000
California Municipal Finance Authority Community Facilities District No. 2022-10	3,545,000	100%	3,545,000
California Statewide Community Development Authority 1915 Act Bonds	15,250,301	100%	15,250,301
Total overlapping tax and assessment debt			$ 158,053,148
Direct and Overlapping General Fund Debt:			
Placer County General Fund Obligations	$ 73,660,000	12.944%	$ 9,534,550
Rocklin Unified School District General Fund Obligations	17,123,000	99.074%	16,964,441
Roseville Joint Union High School District Certificates of Participation	57,580,000	0.060%	34,548
Loomis Union School Distirct General Fund Obligations	1,701,346	9.925%	168,859
Roseville City School District General Fund Obligations	5,405,179	0.098%	5,297
City of Rocklin Lease Revenue Bonds	7,205,811	100%	7,205,811
City of Rocklin Direct Borrowings	1,116,831	100%	1,116,831
South Placer Fire Protection District Certificates of Participation	4,165,000	0.864%	35,986
Placer Mosquito & Vector Control District General Fund Obligations	1,273,000	12.944%	164,777
Total direct and overlapping general fund debt			$ 35,231,100
Overlapping Tax Increment Debt (Successor Agency)	$ 14,475,000	100%	$ 14,475,000
Total direct debt			**$ 8,322,642**
Total overlapping debt			$ 199,436,606
Combined Total Debt			$ 207,759,248 (2)

Ratios to Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	1.10%
Total Direct Debt	0.06%
Combined Total Debt	1.44%

Ratios to Redevelopment Successor Agency Incremental Valuation ($1,453,740,459):	
Total Overlapping Tax Increment Debt	0.93%

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

Source: California Municipal Statistics, Inc.

City of Rocklin

Pledged-Revenue Coverage
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Lease Revenue Bonds										
Police Building Lease Revenue	$ -	$ -	$ 513,939	$ 458,034	$ 418,322	$ 531,537	$ 530,918	$ 531,840	$ 531,610	$ 531,432
Debt service:										
Principal	-	-	495,000	520,000	245,000	260,000	270,000	285,000	300,000	315,000
Interest	-	180,973	328,725	303,350	284,225	271,600	258,350	244,475	229,850	214,475
Total	-	180,973	823,725	823,350	529,225	531,600	528,350	529,475	529,850	529,475
Coverage	-	-	0.62	0.56	0.79	1.00	1.00	1.00	1.00	1.00
Certificates of Participation										
Police Building Lease Revenue	$ 536,454	$ 516,077	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Debt service:										
Principal	465,000	485,000	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Interest	71,455	31,078	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total	536,455	516,078	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Coverage	1.00	1.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Note: Certificates of Participation were refunded with Lease Revenue Bonds on 11/1/2016. Lease Revenue Bonds have cash from refunding to apply towards interest.
Details regarding the city's outstanding debt can be found in the notes to the financial statements.

City of Rocklin

Ratio of Outstanding Debt by Type
June 30, 2025
Last Ten Fiscal Years

	Governmental Activities									
Fiscal Year	2003 Certificates of Participation	2003 Rocklin Public Financing Authority Senior - Bonds	2003 Rocklin Public Financing Authority Sub - Bonds	2016 Lease Revenue Bonds	Rocklin Public Financing Authority Bank Loan	Sunset Whitney Recreation Area Note	Subscription Liability	Total Primary Government Debt	Total Debt Per Capita (a)
2016	1,515,000 (b)	7,020,000 (c)	645,000 (c)	-	-	-	-	9,180,000	146.22
2017	-	6,440,000	550,000	10,116,218 (b)	-	-	-	17,106,218	261.15
2018	-	-	-	9,593,667	4,151,706 (c)	2,531,890	-	16,277,263	239.84
2019	-	-	-	9,046,116	3,634,290	2,499,629	-	15,180,035	215.55
2020	-	-	-	8,773,565	3,105,829	2,031,836	-	13,911,230	194.69
2021	-	-	-	8,486,015	2,564,866	1,536,881	-	12,587,762	175.28
2022	-	-	-	8,188,464	2,013,154	1,031,943	-	11,233,561	155.99
2023	-	-	-	7,875,913	1,526,806	516,934	601,247	10,520,900	147.20
2024	-	-	-	7,548,363	1,029,183	-	598,561	9,176,107	125.76
2025	-	-	-	7,205,811	521,002	-	595,829	8,322,642	113.74

(a) These ratios are calculated using January 1st population from State of California, Department of Finance
(b) In 2016 the Certificates of Participation were refunded by the 2016 Lease Revenue Bonds.
(c) In 2017 the Rocklin Public Finance Authority Senior and Subordinate Bonds were refunded with a Bank Loan.

Source: The City's Annual Comprehensive Financial Reports, State of California Department of Finance (population)

City of Rocklin

Principal Employers - Top 10
Current Year and Nine Years Ago

Employer	2025 Number of Employees	2025 Rank	2025 Percent of Total Employment	2016 Number of Employees	2016 Rank	2016 Percent of Total Employment
Sierra Joint Community College District	1,200	1	23.58%	497	5	9.52%
Rocklin Unified School District	813	2	15.98%	1,168	1	22.38%
S.E. Scher Corporation	663	3	13.03%			
Oracle America, Inc.	553	4	10.87%	800	2	15.33%
American Healthcare Administrative Services, Inc.	490	5	9.63%			
United Natural Foods West, Inc. (UNFI)	385	6	7.57%	555	3	10.64%
Pacific Secured Equities, Inc.	300	7	5.90%			
City of Rocklin	268	8	5.27%			
Bi Warehousing, Inc.	216	9	4.25%			
SMA Solar Technology America LLC	200	10	3.93%			
Esurance Insurance Services, Inc.				545	4	10.44%
Purple Communications				428	6	8.20%
Walmart				325	7	6.23%
Ace Hardware Corporation				301	8	5.77%
United Parcel Service (UPS)				300	9	5.75%
Rocklin Academy Charter Schools				299	10	5.73%
Total	5,088		100%	5,218		100%

Source: CA Employment Development Department, Dun & Bradstreet, and City of Rocklin Payroll
Note: Number of Employees are self-reported by Employers.

City of Rocklin

Operating Indicators By Function
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function:										
Public Safety										
911 Calls processed	15,322	18,638	17,271	18,215	18,736	20,184	18,437	18,837	16,690	Note 3
Officer initiated activity	21,008	21,221	23,018	25,801	18,524	20,634	19,714	20,547	21,481	Note 3
Felony arrests	291	306	253	241	295	301	373	383	321	Note 3
Misdemeanor arrests	782	740	922	893	647	760	842	744	759	Note 3
Citations issued	3,317	2,704	3,648	3,701	2,190	3,091	3,047	2,906	3,287	Note 3
Community Development										
Building Permits Issued- SFR[1]	536	671	585	439	422	462	208	155	250	157
Building Permits Issued- MFR Units[2]	178	319	-	-	-	195	351	56	-	-
Building Permits Issued- Commercial	65	58	45	37	20	47	48	34	50	47
Building Permits Issued- Pools	163	142	176	182	209	227	211	125	100	100

Notes:
(1) SFR-Single Family Residences
(2) Multi-Family Residences by number of housing units
(3) Statistics not available at time of report. Police Annual Report available online in the Spring after year end.

Source: City of Rocklin Annual Police Report, City of Rocklin Building Activity Reports

City of Rocklin

Capital Asset Statistics By Function
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function:										
General Government										
Number of buildings	2	2	2	2	2	2	2	2	2	2
Public Safety										
Police Stations	1	1	1	1	1	1	1	1	1	1
Fire stations	3	3	3	3	3	3	3	3	3	3
General Services										
Miles of streets	196	197	198	201	207	211	214	215	237	240
Number of street lights	5,301	5,317	5,339	5,343	5,445	5,585	5,632	5,645	5,669	5,682
Miles of off-street bikeways	26	26	26	26	26	26	26	31	39	39
Recreation										
Parks	33	34	36	36	37	37	37	37	37	37
Community centers	2	2	2	2	2	2	2	2	2	2

Source City of Rocklin Finance Division

CITY OF ROCKLIN, CALIFORNIA

APPROPRIATIONS LIMIT SCHEDULE AND INDEPENDENT ACCOUNTANT'S REPORT

For the Year ended June 30, 2025

* * *

Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Rd, Suite 5
Morgan Hill, CA 95037

CITY OF ROCKLIN, CALIFORNIA

APPROPRIATIONS LIMIT SCHEDULE AND INDEPENDENT ACCOUNTANT'S REPORT

FOR THE YEAR ENDED JUNE 30, 2025

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NOTES TO THE APPROPRIATIONS LIMIT SCHEDULE	4

Chavan and Associates, llp
Certified Public Accountants

Independent Accountant's Report on Applying Agreed-Upon Procedures Related to the Article XIII-B Appropriations Limit

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

We have performed the procedures enumerated below to the accompanying Appropriations Limit Schedule of the City of Rocklin, (the City), for the year ended June 30, 2025.

The City's management is responsible for the appropriations limit calculation for the year ended June 30, 2025. The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the City in evaluating the appropriations limit calculation in accordance with the requirements of Section 1.5 of Article XIIB of the California Constitution. The procedures are recommended by the California Committee on Municipal Accounting (as presented in the CCMA White Paper titled Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution). This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the completed Appropriations Limit Worksheet for the year ended June 30, 2025 and compared the limit and annual adjustment factors included in the worksheet to those adopted by the resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

   Findings: No exceptions were noted as result of applying these procedures.

2. For the accompanying Appropriations Limit Schedule, we added the prior year's limit to the total adjustments and agreed the resulting amount to the current year's limit.

   Findings: No exceptions were noted as result of applying these procedures.

3. We agreed the current year information presented in the accompanying Appropriation Limit Schedule to the appropriate supporting worksheets described in No. 1 above.

   Findings: No exceptions were noted as result of applying these procedures.

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4. We agreed the prior year appropriations limit in the accompanying Appropriation Limit Schedule to the prior year appropriations limit adopted by the City Council.

   Findings: No exceptions were noted as result of applying these procedures.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the appropriations limit calculation for the year ended June 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by Article XIII-B of the California Constitution.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

C & A LLP

October 10, 2025
Morgan Hill, California

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CITY OF ROCKLIN, CALIFORNIA

APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	Amount	Source
A. Appropriations limit for the fiscal year ended June 30, 2024	$ 62,870,043	Prior Year Schedule
B. Calculation Factors:		
1. Population increase %	1.0252 [1)]	State Department of Finance
2. Inflation increase %	1.0362	State Department of Finance
3. Total adjustment factor %	1.0624	B1 x B2
C. Annual adjustment Increase (Rounded)	3,923,091	[(B3-1)A)]
D. Other Adjustments:		
Loss responsibility (-)	-	N/A
Transfers to private (-)	-	N/A
Transfers to fees (-)	-	N/A
Assumed responsibility (+)	-	N/A
E. Total Adjustments	3,923,091	(C+D)
F. Appropriations limit for the fiscal year ending June 30, 2025	$ 66,793,133	(A+E)

[1)] Greater of population increase % for:

City of Rocklin	1.0217
Placer County	1.0252

NOTES TO THE APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

1. PURPOSE OF LIMITED PROCEDURES REVIEW

Under Article XIIIB of the California Constitution (the Gann Spending Limitations Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIIB, the annual calculation of the appropriation limit is subject to a limited procedures review in connection with the annual audit.

2. METHOD OF CALCULATION

Under Section 10.5 of Article XIIIB, for fiscal years beginning on or after July, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-87, adjusted for the inflation and population factors discussed in Notes 3 and 4 below.

3. INFLATION FACTORS

A California governmental agency may adjust its appropriations limit by either the annual percentage change in the 4th quarter per capita personal income (which percentage is supplied by the State Department of Finance) or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City for the year 2024-25 represents the annual percentage change in the per capita personal income.

4. POPULATION FACTORS

A California governmental agency may adjust its appropriations limit by either the annual percentage change of the jurisdiction's own population or the annual percentage change in population of the county where the jurisdiction is located. The factor adopted by the City for the year 2024-25 represents the annual percentage change in population for the County.

5. OTHER ADJUSTMENTS

A California government agency may be required to adjust its appropriations limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. The City had no such adjustment for the year ending June 30, 2025.

Chavan and Associates, llp
Certified Public Accountants

To the City Council of the
City of Rocklin

We have audited the basic financial statements of the City of Rocklin as of and for the year ended June 30, 2025, and have issued our report thereon dated November 30, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Rocklin solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing City of Rocklin's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

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Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated with management.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our firm, as appropriate, have complied with all relevant ethical requirements regarding independence. Safeguards have been implemented to reduce threats to our independence to an acceptable level in relation to the preparation of the financial statements and related note disclosures. Those safeguards include the review of the financial statements and notes by a qualified Partner, Manager, Senior or third party, that has not been included in the audit team.

Significant Risks Identified

We did not identify any significant risks that required special audit consideration.

Qualitative Aspects of the Authority's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Rocklin is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during June 30, 2025, other then the implementation of GASB 101 as disclosed in Note 1 to the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements include actuarial assumptions included in employee retirement plans that impact pension and other postemployment balances reported in the financial statements, and net present value calculations for right of use assets and leases.

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Management's estimates related to pensions and OPEB are based on information included in valuation reports by CalPERS and consultants We evaluated the key factors and assumptions used to develop the identified estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Rocklin's financial statements relate to cash and investments, pensions and long-term liabilities.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that required the attention of management.

Identified or Suspected Fraud

We did not identify nor obtain information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected financial statement misstatements identified.

The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

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In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material, corrected misstatements noted during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Rocklin's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of our auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 30, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Rocklin, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Rocklin's auditors.

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This report is intended solely for the information and use of the Board and management of the City of Rocklin and is not intended to be and should not be used by anyone other than these specified parties.

C & A LLP

November 30, 2025
Morgan Hill, California

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City of Rocklin
City Council and Management
Rocklin, California

In planning and performing our audit of the financial statements of City of Rocklin as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered City of Rocklin's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Rocklin's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Rocklin's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible:* The chance of the future event or events occurring is more than remote but less than likely.

- *Probable*: The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following is a summary of new accounting pronouncements from the Governmental Accounting Standards Board:

GASB Statement No. 103, Financial Reporting Model Improvements, *effective fiscal 2026.*

Establishes new accounting and financial reporting requirements or modifies existing requirements related to (a) Management's discussion and analysis (MD&A) (b) Unusual or infrequent items (c) Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position (d) Information about major component units in basic financial statements (e) Budgetary comparison information (f) Financial trend information in the statistical section

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GASB Statement No. 104, Disclosure of Certain Capital Assets, *effective fiscal 2026*.

Update requirement for capital assets note disclosures by:

1. Lease assets and intangible right-to-use assets should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures
2. Subscription assets should be separately disclosed
3. Intangible assets other than those three types to be disclosed separately by major class
4. Additional disclosures for capital assets held for sale

Purpose of Communication

This communication is intended solely for the information and use of management and those individuals charged with governance, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.
Respectfully,

C & A LLP

November 30, 2025
Morgan Hill, California

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ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Fiscal Year 2024/25 Single Audit Report

Date: February 24, 2026

Submitted By: Angela Doyle, Senior Accountant
Diane Ahn, Accounting Officer
Daniel Choe, Administrative Services Deputy Director

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Accepting and Approving the Single Audit Report for the Year Ended June 30, 2025.

Background:
The federal Single Audit Act of 1984, as amended in 1996, and the Uniform Guidance issued by the Federal Office of Management and Budget in 2014 established requirements for audits of states, local governments and Indian tribal governments that administer federal financial assistance programs. Pursuant to the Uniform Guidance, all non-federal government agencies and nonprofit organizations that expend $750,000 or more in federal awards in a given fiscal year are required to undergo a Single Audit.

The City of Rocklin had federal award expenditures of $1,325,093 during the fiscal year ended June 30, 2025; therefore, a Single Audit is required. This audit also includes reporting on expenditures to the City of Rocklin's Community Development Block Grant (CDBG) program, as well as funds allocated to subrecipients.

A Single Audit, conducted by the auditing firm Chavan & Associates, LLP, for the year ended June 30, 2025, has been completed. The Single Audit Report for the year ended June 30, 2025 has been prepared (Attachment 2). The audit found no internal control weakness or instance of non-compliance. Staff recommends that the City Council adopt a resolution (Attachment 1) to accept the Single Audit for the fiscal year ended June 30, 2025.

Fiscal Impact:
There is no direct fiscal impact to the General Fund from the staff recommendation.

ATTACHMENTS:
1. Resolution
2. Resolution Exhibit A - FY 2024/25 Single Audit Report

RESOLUTION NO. 2026-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
ACCEPTING AND APPROVING THE SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2025

WHEREAS, the Single Audit Act of 1984, as amended, and the Uniform Guidance issued by the Office of Management and Budget in 2014 establish requirements for audits of local governments that administer federal financial assistance programs, and require a single audit for the City of Rocklin; and

WHEREAS, a single audit was performed by Chavan & Associates, LLP for the year ended June 30, 2025, and a Single Audit Report prepared, without findings of internal control weakness or instances of non-compliance.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Rocklin as follows:

Section 1. The Single Audit Report for the year ended June 30, 2025, attached hereto as Exhibit "A" and by this reference incorporated herein, is accepted and approved.

PASSED AND ADOPTED this 24th day of February, 2026, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
David Bass, Mayor

ATTEST:

_____
Avinta Singh, City Clerk

CITY OF ROCKLIN, CALIFORNIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2025

Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Road, Suite #5
Morgan Hill, CA 95037

CITY OF ROCKLIN, CALIFORNIA
SINGLE AUDIT REPORT
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JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion over Each Major Federal Program

We have audited the City of Rocklin (the City)'s compliance with the types of compliance requirements described in *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major federal programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal programs. Our audit does not provide a legal determination of the City 's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal programs.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such

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that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance is a deficiency*, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

C & A LLP

November 17, 2025
Morgan Hill, California

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CITY OF ROCKLIN, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing	Pass-through Identifying Number	Expenditures to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
Pass-through programs from the California Dept of Transportation:				
Highway Planning and Construction Cluster				
Pavement Rehabilitation	20.205 [1]	STPL-5095 (026)	$ -	$ 639,672
At-Grade Railroad Roadway and Pedestrian Improvements	20.205 [1]	STPL-5095 (028)	-	196,254
Total Highway Planning and Construction Cluster			-	835,926
Pass-through programs from California Office of Traffic Safety:				
Highway safety cluster				
State and Community Highway Safety:				
Traffic Enforcement PT24163	20.600	N/A	-	5,757
Traffic Enforcement PT25114	20.600	N/A	-	19,377
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
Traffic Enforcement PT25114	20.608	N/A	-	17,265
Total Highway safety cluster			-	42,399
Total US Department of Transportation			-	878,325
U.S. Department of Homeland Security				
Pass-through programs from the California Office of Emergency Services:				
Homeland Security Cluster				
FY 2022 Homeland Security Grant Program	97.067	EMW-2022-SS-00043	-	89,078
FY 2023 Homeland Security Grant Program	97.067	061-00000	-	57,037
Total US Department of Homeland Security			-	146,115
U.S. Department of Housing and Urban Development				
Direct program:				
HUD Entitlement 24-25	14.218	N/A	41,355	288,513
Total US Department of Housing and Urban Development			41,355	288,513
U.S. Department of Justice				
Direct program:				
Bulletproof Vest 2022	16.607	N/A	-	26
Bulletproof Vest 2024	16.607	N/A	-	12,114
Total US Department of Justice			-	12,140
Total Federal Programs			$ 41,355	$ 1,325,093

[1] Audited as major program

The accompanying notes are an integral part of this financial statement.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the City of Rocklin (the City) under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The City has elected not to use the 10 percent de-minimums indirect cost rate as allowed under Uniform Guidance.

Note 3. Relationship to the Basic Financial Statements

The amounts reported in the accompanying schedule agree, in all material respects, to amounts reported within the City's financial statements. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues.

Note 4. Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree or can be reconciled with the amounts reported or to be reported in the federal financial reports.

Note 5. Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City has determined that no identifying number is assigned for the program, or the City was unable to obtain an identifying number from the pass-through entity.

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	**Unmodified**
Internal control over financial reporting:	
Material weaknesses?	____ Yes **x** No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes **x** None Reported
Non-compliance material to financial statements noted?	____ Yes **x** No

Federal Awards

Internal control over major programs:	
Material weaknesses?	____ Yes **x** No
Significant deficiencies identified not considered to be material weaknesses?	____ Yes **x** None Reported
Type of auditor's report issued on compliance over major programs	**Unmodified**
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	____ Yes **x** No

Identification of Major Programs:

Assistance Listing	Name of Federal Program
20.205	Pavement Rehabilitation
20.205	At-Grade Railroad Roadway and Pedestrian Improvements

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000
Auditee qualified as low risk auditee?	____ Yes **x** No

Section II - Financial Statement Findings

No findings noted.

Section III - Federal Award Findings and Questioned Costs

No findings noted.

Section II - Financial Statement Findings

No findings noted.

Section III - Federal Award Findings and Questioned Costs

No findings noted.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Rocklin (the "City") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 17, 2025.

Report on Internal Control over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those

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provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

Morgan Hill, California
November 17, 2025

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ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Transportation Development Fund Claims

Date: February 24, 2026

Submitted By: Angela Doyle, Senior Accountant
Daniel Choe, Administrative Services Deputy Director

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Authorizing the City Manager to Submit Claims for Local Transportation and State Transit Assistance Funds.

Background:
The state Transportation Development Act of 1971 was enacted to provide a stable source of funding for state transit needs. The Act is administered by the California Department of Transportation (Caltrans) through various designated county Regional Transportation Planning Agencies (RTPA) within the State. The Placer County Transportation Planning Agency (PCTPA) is the RTPA for Placer County.

The Transportation Development Act provides two major funding sources for public transportation: Local Transportation Funds (LTF) and State Transit Assistance (STA). LTF funds are derived from ¼ cent of each retail sales tax dollar collected within Placer County's boundaries and then allocated based upon population. The STA funds are derived from a statewide excise tax on gasoline and sales tax on diesel fuel then allocated to transit operators and providers. PCTPA is also required to set aside a percentage of LTF before allocations for Bicycle and Pedestrian path uses. The City of Rocklin is eligible to receive funding from all LTF and STA revenue sources.

Each year PCTPA allocates the LTF and STA funding to agencies within its jurisdiction. The allocations for Fiscal Year (FY) 2025/26 are reflected in Attachment 3. Additionally, the City of Rocklin has an unclaimed carryover STA allocation from FY 2023/24 that rolled forward into unclaimed FY 2024/25 funds, with the unclaimed balance shown in Attachment 4. The City submits annual claim forms to request the amounts allocated to Rocklin and to describe the programs and projects that will benefit from the funds received, as indicated in the claims attached as Exhibit A to the Resolution (Attachment 2).

Staff has prepared the claim forms for FY 2025/26 and recommends the City Council authorize the City Manager to submit these claims to PCTPA for the Transportation Development Funds.

The total City transportation development funds claim is comprised of the following:

Local Transportation Fund (LTF):

• Street and Road Purposes	$5,141,375
• Transit Services	$ 156,546
Total LTF Claim	$5,297,921

State Transit Assistance (STA):

• FY 2024/25 STA Allocation Balance	$ 338,555
• FY 2025/26 STA Allocation	$ 554,882
Total STA Claim	$ 893,437

Total Claim Amount: $6,191,358

Fiscal Impact:

There is no direct impact on General Fund. The total FY 2025/26 claim amount is $6,191,358 for public transportation.

ATTACHMENTS:
1. Resolution
2. Resolution Exhibit A - Claim Forms
3. FY 2025/26 Final Allocations
4. Carryover STA Allocation Balance

RESOLUTION NO. 2026-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN AUTHORIZING THE CITY MANAGER TO SUBMIT CLAIMS FOR LOCAL TRANSPORTATION AND STATE TRANSIT ASSISTANCE FUNDS

WHEREAS, the City of Rocklin desires to submit the annual transportation claims to the Placer County Transportation Planning Agency for funds available from the Transportation Development Act of 1971; and

WHEREAS, the California Public Utilities Code commencing with Section 99200 and the California Code of Regulations commencing with Section 6600 of Title 21, authorize local transportation funding available through the Local Transportation Fund and State Transit Assistance Fund established by the Transportation Development Act (collectively referred to generally as Funds); and

WHEREAS, the Placer County Transportation Planning Agency is responsible for reviewing and approving annual transportation claims, and for making allocations from the Local Transportation Fund and State Transit Assistance Funds; and

WHEREAS, the Placer County Transportation Planning Agency has made a finding that there be an apportionment of $5,297,921 of Local Transportation Funds for transit purposes as authorized by Article 4, commencing with Section 99260 of the California Public Utilities Code, and for streets and roads purposes authorized by Article 8, commencing with Section 99400; and

WHEREAS, the Placer County Transportation Planning Agency has made a finding that there be an apportionment of $554,882 of State Transit Assistance Funds for transit operations, as authorized by Section 99313 and Section 99314 of the California Public Utilities Code, Chapter 4, Article 6.5.

WHEREAS, the Placer County Transportation Planning Agency has made a finding that there is a remaining apportionment of $338,555 of Fiscal Year 2024/25 State Transit Assistance Funds for transit operations, which the City of Rocklin seeks to claim in the current year, as authorized by Section 99313 and Section 99314 of the California Public Utilities Code, Chapter 4, Article 6.5.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The City Manager hereby authorized to sign, and submit on behalf of the City of Rocklin all documentation and forms reasonably necessary for the Fiscal Year 2025/26 transportation claims for Funds in substantially the form attached hereto as Exhibit “A,” to the Placer County Transportation Planning Agency, for a total of

$5,297,921 of Local Transportation Funds and $893,437 of State Transit Assistance funds.

Section 2. All types of Funds referenced herein shall be used for the respective purposes indicated in the claims attached hereto as Exhibit “A” and as may otherwise be authorized by applicable rules, regulations, and law.

PASSED AND ADOPTED this 24th day of February, 2026, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
David Bass, Mayor

ATTEST:

_____
Avinta Singh, City Clerk

PLACER COUNTY TRANSPORTATION PLANNING AGENCY

TDA CLAIM FORMS

TRANSPORTATION DEVELOPMENT ACT (TDA) CLAIM FORMS MUST BE SUBMITTED TO PCTPA A MINIMUM OF THREE WEEKS PRIOR TO A PCTPA BOARD MEETING. FOR THE LATEST BOARD MEETING SCHEDULE, VISIT WWW.PCTPA.NET**.**

A completed claim package includes the following completed forms:

- TDA Compliance Checklist
- TDA Claim Worksheet (*Excel file*)
- STA Qualifying Criteria Worksheet (*Excel file*)
- Claim for Local Transportation Funds
- Claim for State Transit Assistance Funds
- Claim for State of Good Repair Program Funds
- TDA Annual Project and Financial Plan (*see attached sample*)

Certified copy of resolution from the claimant's governing board approving the claim and its submittal to PCTPA. **The resolution must include the amount claimed, the fiscal year for which funds are claimed, and the purpose for which the claim is made, identified by the article and section of the Act which authorizes such claims.** See attached sample resolution.

If claiming Article 8c funds, copy of signed contract with whom claimant is contracting for transit service.

Only ONE copy of the claim form and PCTPA Board of Directors resolution will be returned to the claimant following approval.

Audit Policy
To help ensure that TDA audits are completed in a timely manner and the requirements of the TDA are met, the following policy was adopted by the PCTPA Board on March 22, 2006:

> *After approval of the Final TDA Apportionment, claimants who submit TDA claims will receive only 50% of the total approved Local Transportation Fund (LTF) claim if a completed TDA audit has not been received by PCTPA at the time of the claim.*

The remaining 50% of approved LTF claim will be paid to the claimant upon receipt by PCTPA of the completed TDA audit. State Transit Assistance (STA) claims will be paid in full following approval of an STA claim, regardless of whether a completed TDA audit has been received.

ANNUAL VERIFICATION OF TDA COMPLIANCE TO ACCOMPANY LTF AND STA CLAIMS FOR TRANSIT / STREETS AND ROADS PURPOSES

PART I – ALL CLAIMANTS

1. Date annual TDA fiscal and compliance audit was approved by PCTPA Board:
   In Progress

2. Is the claimant's retirement system fully funded?
   ☐ YES
   ☒ NO

3. Is the claimant using the maximum Federal funds available for transit and/or streets/roads purposes?
   ☒ YES
   ☐ NO

PART II – TRANSIT CLAIMANTS

4. Date Transit Operator's Financial Transaction Report was submitted to State Controller's Office: Click or tap to enter a date. Attach copy of dated, signed cover sheet rom report.

5. Are public transit vehicles routinely staffed with one driver?

   ☐ YES
   ☐ NO (Explain) Click or tap here to enter text.
   N/A – Transit Service purchased through Contract

6. Has the proposed transit operating budget changed by more than 15% compared to the previous year?
   ☐ Yes (Explain) Click or tap here to enter text.
   ☐ NO
   N/A – Transit Service purchased through Contract

7. Did the transit operator meet its minimum farebox recovery requirement during the previous fiscal year? (requirement: 15% - Roseville; 12.94% - Placer County; 10% - Auburn)[1]

   ☐ YES
   ☐ NO (see below)
   N/A – Transit Service purchased through Contract

If the farebox recovery requirement was not met, then claimant must complete the following worksheet for the most recent fiscal year.

[1]Assembly Bill 90, 2019-20 [Reg. Session] temporarily prohibits the penalty for non-compliance with farebox recovery ratio requirement during FY 2019-20 and 2020-21. The claimant should still identify whether the requirement was met. AB 149 of 2021 extends the non-compliance relief through FY 2022/23, and AB 125 of 2023 further extended it through FY 2025/26.

Transit Operating Expenses:	enter text.	+	
Capital Purchases/Reserves:	enter text.	=	LTF spent in most
Subtotal:	enter text.	-	recent fiscal year
Federal Revenues:	enter text.	=	cannot exceed
STA Revenues:	enter text.	-	result below.
Total:	enter text.	* 0.5=	enter text.

8. Is there a prohibition on the employment of part-time drivers or on contracting with common carriers?

☐ YES

☐ NO (Explain) Click or tap here to enter text.

N/A – Transit Service purchased through Contract

9. Are STA funds being used for transit operating purposes this fiscal year?

☐ YES (see below)

☐ NO

If STA funds are being used for transit operating purposes, indicate which efficiency standard was met. In calculating the operating cost, operators may exclude costs that exceed prior year costs, as adjusted by the CPI. *Notes: (1) Use the STA Qualifying Criteria worksheet contained in the TDA Claim workbook to determine* eligible *exclusions. (2) These items may also be excluded when computing the farebox recovery ratio. (3) You may refer to operating cost figures from TDA fiscal audits for the* applicable *fiscal year.*

Efficiency Standard #1: ☐ Yes ☐ No[2]

Efficiency Standard #2: ☐ Yes ☐ No[2]

If neither efficiency standard was met, list the percentage of STA Funding limited to:
Capital Expenditures: Enter %% Operating Expenditures: Enter %.%

N/A – Transit Service purchased through Contract

10. Describe or attach current fare structure:

N/A – Transit Service purchased through Contract

11. Attach copy of latest CHP terminal inspection report.

N/A – Transit Service purchased through Contract

12. Each transit claimant must report on efforts to implement recommendations included in the FY 2021/22 through FY 2023/24 Triennial Performance Audit, which was completed in June 2025 (attach additional pages as necessary).
    N/A – Transit Service purchased through Contract

[2]Assembly Bill 90, 2019-20 [Reg. Session] temporarily prohibits the penalty for non-compliance with required STA efficiency standards during FY 2019-20 and 2020-21. The claimant should still identify whether the standards was met. AB 149 of 2021 extends the non-compliance relief through FY 2022/23, and AB 125 of 2023 further extended it through FY 2025/26.

CLAIM FOR LOCAL TRANSPORTATION FUNDS

TO: PLACER COUNTY TRANSPORTATION PLANNING AGENCY
2260 DOUGLAS BLVD, SUITE 130; ROSEVILLE, CA 95661

FROM:

CLAIMANT: City of Rocklin
ADDRESS: 3970 Rocklin Rd
Rocklin, CA 95677

CONTACT PERSON: Daniel Choe, Deputy Director of Administrative Services
Phone:916-625-5024 Email:Daniel.Choe@rocklin.ca.us

The City of Rocklin hereby requests, in accordance with the State of California Public Utilities Code, commencing with Section 99200 and the California Code of Regulations commencing with Section 6600, that this claim for Local Transportation Funds be approved for Fiscal Year 2025/26, in the following amounts for the following purposes to be drawn from the Local Transportation Fund deposited with the Placer County Treasurer:

P.U.C. 99260a, Article 4, Transit Operations:	$
P.U.C. 99260a, Article 4, Transit Capital:	$
P.U.C. 99275, Article 4.5, Community Transit Services	$
P.U.C. 99400a, Article 8a, Local Streets and Roads	$5,141,375
P.U.C. 99402, Article 8a, Transportation Planning Process	$
P.U.C. 99400c, Article 8c, Contracted Transit Services:	$156,546
P.U.C. 99400e, Article 8e, Capital for Contracted Services:	$
C.C.R. 6648, Capital Reserve:	$

When approved, this claim will be transmitted to the Placer County Auditor for payment. Approval of the claim and payment by the County Auditor to the applicant is subject to such monies being available for distribution, and to the provisions that such monies will be used only in accordance with the terms of the approved annual financial plan and budget. Claimant must submit a complete Fiscal and Compliance Audit for the prior fiscal year prior to issuance of instructions to the County Auditor to pay the claimant in full.

APPROVED:
PLACER COUNTY
TRANSPORTATION PLANNING AGENCY
BOARD OF DIRECTORS

APPLICANT:

BY: _____ (signature)
TITLE: _____
DATE: _____

BY: _____ (signature)
TITLE: _____
DATE: _____

CLAIM FOR STATE TRANSIT ASSISTANCE FUNDS

TO: PLACER COUNTY TRANSPORTATION PLANNING AGENCY
2260 DOUGLAS BLVD, SUITE 130; ROSEVILLE, CA 95661

FROM:

CLAIMANT: City of Rocklin
ADDRESS: 3970 Rocklin Rd
Rocklin, CA 95677

CONTACT PERSON: Daniel Choe, Deputy Director of Administrative Services
Phone:916-625-5024 Email:Daniel.Choe@rocklin.ca.us

The City of Rocklin hereby requests, in accordance with the State of California Public Utilities Code commencing with Section 99200 and the California Code of Regulations commencing with Section 6600, that this claim for State Transit Assistance be approved in the amount of $893,437 for Fiscal Year 2025/26 , in the following amounts for the following purposes to be drawn from the State Transit Assistance fund deposited with the Placer County Treasurer:

Transit Operations (6730a):	$
Transit Capital (6730a):	$
Contracted Transit Services (6731b):	$893,437
Community Transit Services Provided by WPCTSA (6731.1):	$

When approved, this claim will be transmitted to the Placer County Auditor for payment. Approval of the claim and payment by the County Auditor to the applicant is subject to such monies being available for distribution, and to the provisions that such monies will be used only in accordance with the terms of the approved annual financial plan and budget.

APPROVED:
PLACER COUNTY
TRANSPORTATION PLANNING AGENCY
BOARD OF DIRECTORS

APPLICANT:

BY: _____ (signature)
TITLE: _____
DATE: _____

BY: _____ (signature)
TITLE: _____
DATE: _____

TDA ANNUAL PROJECT AND FINANCIAL PLAN

This form will show the planned expenditures of all TDA funds claimed for the fiscal year in addition to any TDA funds carried over from previous years. Briefly describe all operational, capital and/or streets and roads projects which will be funded by TDA moneys. **Please show BOTH prior year TDA funds (if any) and current year TDA funds to be used**, provide the total cost of each project, and indicate all other sources of funding associated with each project. For capital projects, the projects listed, and their associated costs and funding sources should be consistent with the budget developed in the TDA Claim Worksheet completed for the submittal of this claim. The total project cost and total funding source(s) listed below should balance for each project. See attached sample plan for additional guidance.

Claimant: City of Rocklin

Fiscal Year: FY 2025/26

Brief Project Description	Project Cost	Source of Funding & Amount	
Purchase of Transit Contract Services FY 25/26	$1,161,562	Carryover 6/30/25 Fund Balance	$111,579
		STA FY 24/25 Balance	$338,555
		STA FY 25/26	$554,882
		LTF Article 8c FY 25/26	$156,546
Total Transit	**$1,161,562**	**Total Transit**	**$1,161,562**
Streets and Road Capital Projects FY 25/26 (details in approved CIP)	$1,982,588	Carryover 6/30/25 Fund Balance	$5,450,364
		LTF FY 25/26	$5,141,375
Streets and Roads Maintenance FY 25/26	$1,871,200	Interest Earnings	$99,800
Streets and Roads Payroll & Admin FY 25/26	$449,100		
Early FY 26/27 Cap Projects & Payroll	$10,242,439		
Total Streets and Roads	**$10,691,539**	**Total Streets and Roads**	**$10,691,539**

PLACER COUNTY TRANSPORTATION PLANNING AGENCY
TRANSPORTATION DEVELOPMENT ACT CLAIM WORKSHEET

FISCAL YEAR: 2025/26

JURISDICTION: City of Rocklin

Part 1 of 4

ESTIMATED PUBLIC TRANSIT REVENUES AND EXPENSES FOR FISCAL YEAR 2024/25

I. FY 2024/25 AVAILABLE RESOURCES

A. Carryover from prior fiscal year (Unexpended prior year transit cash receipts held in claimants treasury as of June 30, 2024. From TDA Financial Audit Report)	$	96,928.00
B. Interest Earnings through June 30, 2024.	$	-
C. Federal Grants & Reimbursements received in 2024/25:		
1. FTA Planning Assistance	$	-
2. FTA Operating Assistance	$	-
3. FTA Capital Assistance	$	-
4. Other (list)_____	$	-
D. State Grants (Source/Amount):	$	-
E. Local Cash Grants:		
1. LTF-Operations (PUC 99260a; Article 4)	$	-
2. LTF-Capital (PUC 99260a; Article 4)	$	-
3. LTF-Community Transit Services(PUC 99275; Article 4.5)	$	-
4. LTF-Contracted Transit Service (PUC 99400c; Article 8c)	$	33,637.00
5. LTF-Capital Reserve Contribution (CCR 6648)	$	-
6. LTF-Capital expenses for contracted transit services (PUC 99400e; Article 8e)	$	-
7. STAF-Operations (CCR 6730a)	$	-
8. STAF-Capital (CCR 6730b)	$	-
9. STAF-Community Transit Services (CCR 6730d; <CTSA>)	$	-
10. STAF-Contracted Service (CCR 6731b)	$	637,455.00
11. SGR-Capital (CCR 6730b)	$	-
12. Other (list)_____	$	-
F. Operating Revenues:		
1. Passenger Fares	$	-
2. Charters	$	-
3. Other (list)_____	$	-
G. Other Revenues		
H. TOTAL FY 2024/25 AVAILABLE RESOURCES (A+B+C+D+E+F+G)	**$**	**768,020.00**

II. FY 2024/25 PROJECTED EXPENSES & USES

I. Personnel		
1. Administrative Salaries and Wages	$	-
2. Operating Salaries and Wages	$	-
3. Other Salaries and Wages	$	-
4. Fringe Benefits	$	-
J. Services and Supplies		
1. Professional Services	$	-
2. Maintenance Services	$	-
3. Other Services	$	-
4. Vehicle Materials & Supplies	$	-
5. Utilities	$	-
6. Insurance	$	-
7. Purchased Transit Services	$	662,945.00
8. Miscellaneous	$	-
9. Interest	$	-
10. Leases & Rentals	$	-
K. Capital Assets (Itemize)		
1.	$	-
2.	$	-
3.	$	-
4.	$	-
5.	$	-
L. Other Uses:		
Capital Outlay Reserve Contribution (CCR 6648)	$	-
M. TOTAL FY 2024/25 EXPENSES & USES (I+J+K+L)	**$**	**662,945.00**
N. Estimated Deferred Revenue as of June 30, 2025 (H-M)	$	105,075.00

Part 2 of 4

BUDGETED PUBLIC TRANSIT REVENUES & EXPENSES FOR FISCAL YEAR 2025/26

I. FY 2025/26 NON-TDA BUDGETED RESOURCES & DEFERRED REVENUE

A. Carryover from prior fiscal year (Unexpended prior year transit cash receipts held in claimants treasury as of June 30, 2025-- From Part 1, line N)	$	105,075.00
B. Interest earnings through June 30, 2025	$	6,503.72
C. Federal Grants & Reimbursements		
1. FTA Planning Assistance	$	-
2. FTA Operating Assistance	$	-
3. FTA Capital Assistance	$	-
4. Other (list)_____	$	-
D. State Grants (Source/Amount):		
1.	$	-
2.	$	-
E. Local Non-TDA Cash Grants:		
1.	$	-
2.	$	-
3.	$	-
F. Operating Revenues:		
1. Passenger Fares	$	-
2. Charters	$	-
3. Other (list)_____	$	-
G. Other Revenues		
1.	$	-
H. TOTAL FY 2025/26 CARRYOVER & NON-TDA BUDGETED RESOURCES (A+B+C+D+E+F+G)	**$**	**111,578.72**

I. TOTAL FY 2025/26 CARRYOVER & NON-TDA BUDGETED RESOURCES (From Line H)	**$ 111,578.72**
II. FY 2025/26 PROJECTED EXPENSES & USES	

J. Personnel:	
1. Administrative Salaries and Wages	$ -
2. Operating Salaries and Wages	$ -
3. Other Salaries and Wages	$ -
4. Fringe Benefits	$ -
K. Services and Supplies:	
1. Professional Services	$ -
2. Maintenance Services	$ -
3. Other Services	$ -
4. Vehicle Materials & Supplies	$ -
5. Utilities	$ -
6. Insurance	$ -
7. Purchased Transit Services	$ 1,161,562.00
8. Miscellaneous	$ -
9. Interest	$ -
10. Leases & Rentals	$ -
L. Capital Assets (Itemize):	
1.	$ -
2.	$ -
3.	$ -
4.	$ -
5.	$ -
M. Other Uses:	
1. Capital Outlay Reserve Contribution.(CCR 6648)	$ -
2.	$ -
N. TOTAL FY 2025/26 EXPENSES & USES (J+K+L+M)	**$ 1,161,562.00**
O. Unfunded Balance (I - N)	**$ (1,049,983.28)**

O. Unfunded Balance (I - N)	**$ (1,049,983.28)**
III. FY 2025/26 TDA TRANSIT CLAIMS	

P. FY 2025/26 LTF TRANSIT CLAIMS:		
1. LTF-Operations (PUC 99260a; Article 4)	$	-
2. LTF-Capital (PUC 99260a; Article 4)	$	-
3. LTF-Community Transit Services (PUC 99275; Article 4.5)	$	-
4. LTF-Contracted Transit Service (PUC 99400c: Article 8c)	$	156,546.28
5. LTF-Capital Reserve Contribution (CCR 6648)	$	-
6. LTF-Capital for contracted transit service (PUC 99400e; Article 8e)	$	-
7. TOTAL LTF CLAIM (P1+P2+P3+P4+P5)	$	156,546.28
Q. FY 2025/26 STAF CLAIMS:		
1. STAF-Operations (CCR 6730a)	$	-
2. STAF-Capital (CCR 6730b)	$	-
3. STAF-Community Transit Services (CCR 6730d) / CTSA	$	-
4. STAF-Contracted Service (CCR 6731b) 24/25 allocation balance	$	338,555.00
4. STAF-Contracted Service (CCR 6731b) 25/26 allocation	$	554,882.00
5. TOTAL STAF CLAIM (Q1+Q2+Q3+Q4)	$	893,437.00
R. FY 2025/26 SGR CLAIMS:		
1. SGR-Capital (CCR 6730b)	$	-
2. TOTAL SGR CLAIM (R1)	$	-
S. TOTAL 2025/26 TRANSIT CLAIMS (P6 + Q5 + R2)	**$**	**1,049,983.28**

Part 3 of 4

ESTIMATED STREETS AND ROADS TDA EXPENDITURES FOR FISCAL YEAR 2024/25

I. FY 2024/25 AVAILABLE TDA STREET AND ROAD RESOURCES		
A. Carryover from prior fiscal year (Actual Unexpended Prior Year TDA Streets And Roads Cash Receipts Held in Claimant's Treasury as of June 30, 2024. From TDA Fiscal Audits)	$	5,327,096.00
B. FY 2024/25 TDA Cash Receipts from LTF trust fund for streets and roads purposes (PUC 99400a).	$	5,007,950.00
C. Interest Earned on claimant TDA streets and roads cash balances through June 30, 2025.	$	226,989.85
D. Total FY 2024/25 Available TDA Street and Road Resources. (A+B+C)	$	10,562,035.85
II. FY 2024/25 TDA STREET AND ROAD EXPENDITURES		
E. Administration and Engineering	$	885,614.86
F. Maintenance	$	2,099,595.97
G. Construction	$	2,213,638.21
H. Equipment	$	-
I. Other: Transfer In- Prior Year Expense Reimbursement	$	(87,177.12)
J. TOTAL FY 2024/25 EXPENDITURES (E+F+G+H+I)	$	5,111,671.92
K. Estimated Carryover of TDA Street and Road Revenues at June 30, 2025 (D J)	**$**	**5,450,363.93**

Part 4 of 4

STREETS AND ROADS TDA BUDGET FOR FISCAL YEAR 2025/26

I. FY 2025/26 AVAILABLE TDA STREET AND ROAD RESOURCES		
A. Carryover as of June 30, 2025 (From Part 3, Line K.)	**$**	**5,450,363.93**
B. 2025/26 TDA Funds Available For Streets And Roads		
1. FY 2025/26 LTF Total Apportionment (From PCTPA)		$5,297,921
2. FY 2025/26 LTF Transit Claim (From Part 2, Line P6)	$	156,546.28
3. Balance of 2025/26 LTF Apportionment (B1-B2)	$	5,141,374.72
4. FY 2025/26 LTF Apportionment To be Claimed for Streets and Roads Purposes Pursuant to PUC 99400a. (Can Not Exceed Line B3)	$	5,141,374.72
C. FY 2025/26 Estimated Interest Earned on TDA Cash Balances through June 30, 2026.	$	99,800.00
D. Total Estimated FY 2025/26 Available TDA Resources. (A+B4+C)	$	10,691,538.65

II. FY 2025/26 ESTIMATED EXPENDITURES		
H. Administration and Engineering	$	449,100.00
I. Maintenance	$	1,871,200.00
J. Construction	$	1,982,588.00
K. Equipment		
L. Transportation Planning Process (P.U.C. 99402)	$	-
M. Other	$	-
N. Total FY 2025/26 Estimated Expenditures (H+I+J+K+L+M)	$	4,302,888.00
O. Estimated Carryover as of June 31, 2026 (D-N)	**$**	**6,388,650.65**

PLACER COUNTY TRANSPORTATION PLANNING AGENCY (PCTPA)

FINAL FINDINGS OF APPORTIONMENT FOR FY 2025/2026

LOCAL TRANSPORTATION FUND (LTF)

August 2025

		FY 2024/2025 Estimated Fund Balance Subtotal [1]	FY 2025/2026 Revenue Subtotal	FY 2025/2026 Apportionment Total
PLACER COUNTY LTF REVENUE ESTIMATE		$1,662,406	$33,562,102	**$35,224,508**
TRPA Revenue Estimate [2]	2.36898677%		$795,082	$795,082
TRPA LTF Fund Balance		$132,254		$132,254
TRPA TOTAL			$795,082	$927,336
County Auditor Administrative Costs			$264	$264
BALANCE AVAILABLE FOR APPORTIONMENT BY TRPA				**$927,072**
PCTPA Revenue Estimate	97.63101323%		$32,111,680	$32,111,680
PCTPA LTF Fund Balance		$1,530,152		$1,530,152
PCTPA TOTAL			$32,111,680	**$33,641,832**
County Auditor Administrative Costs			$8,736	$8,736
PCTPA Administrative and Planning Costs [3]			$475,000	$475,000
Pedestrian and Bicycle Allocation [4]		$30,603	$632,559	$663,162
Community Transit Service Article 4.5 Allocation [5]		$67,480	$1,394,792	$1,462,272
BALANCE AVAILABLE FOR APPORTIONMENT BY PCTPA		$1,432,069	$29,600,593	**$31,032,662**

Apportionment of FY 2025/2026 PCTPA LTF Revenue Estimate by Jurisdiction

Jurisdiction	Population January 1, 2025	Percent (%)	FY 2025/2026 Allocation Subtotal	FY 2024/2025 Carryover Apportionment[6]	Revenue Apportionment
PLACER COUNTY	103,305	25.10681424%	$7,431,766	$359,547	$7,791,313
AUBURN	13,286	3.22897376%	$955,795	$46,241	$1,002,037
COLFAX	1,996	0.48509947%	$143,592	$6,947	$150,539
LINCOLN	54,520	13.25031230%	$3,922,171	$189,754	$4,111,925
LOOMIS	6,689	1.62566653%	$481,207	$23,281	$504,488
ROCKLIN	73,172	17.78341621%	$5,263,997	$254,671	$5,518,667
ROSEVILLE	158,494	38.51971750%	$11,402,065	$551,629	$11,953,694
TOTAL	**411,462**	**100.00%**	**$29,600,593**	**$1,432,069**	**$31,032,662**

Apportionment of FY 2025/2026 PCTPA LTF Revenue Estimate Available to Claimant

Jurisdiction	Revenue Apportionment	Planning Contribution[7]	Available to Claimant[8]	
PLACER COUNTY	$7,791,313	($311,653)	$7,479,660	
AUBURN	$1,002,037	($40,081)	$961,955	
COLFAX	$150,539	($6,022)	$225,629	Increased by $81,111 for Colfax/Roseville fund swap per Resolution 25-22
LINCOLN	$4,111,925	($164,477)	$3,947,448	
LOOMIS	$504,488	($20,180)	$484,308	
ROCKLIN	$5,518,667	($220,747)	$5,297,921	
ROSEVILLE	$11,953,694	($478,148)	$11,394,435	Reduced by $81,111 for Colfax/Roseville fund swap per Resolution 25-22
TOTAL	**$31,032,662**	**($1,241,306)**	**$29,791,356**	

NOTES:

1) FY 2025/26 LTF balance based on August 1, 2025 Estimated LTF Fund Estimate provided by the Placer County Auditor
2) Tahoe Regional Planning Agency receives funds proportional to its population within Placer County (see box below).
3) Apportioned per Section 7.1 PCTPA Rules & Bylaws for FY 2025/26 Final Overall Work Program and Budget, May 28, 2025.
4) Pedestrian and Bicycle Allocation is 2% of the remaining apportionment, per PCTPA Board direction.
5) Community Transit Service Article 4.5 allocation is up to 5% of the remaining apportionment, per PCTPA Board direction. FY 2025/26 Article 4.5 allocation is set at 4.5%.
6) FY 2024/25 carryover apportionment (see next page) uses May 2025 DOF population estimates.
7) PCTPA receives 4% of apportionment for regional planning purposes and implementation of federal planning requirements.
8) Assumes 0.5% growth in revenue over FY 2024/25

January 1, 2025 DOF Population Estimates[1]		
TRPA Population[2]	9,984	2.36898677%
PCTPA Population	411,462	97.63101323%
TOTAL	421,446	100.00000000%

Sources:

1. Table E-1: City/County Population Estimates January 1, 2024 to January 1, 2025, DOF, released May 1, 2025.
2. Western Slope and Tahoe Basin for Placer County as of January 1, 2025, DOF, June 6, 2025.

Printed:8/8/2025

Calculation of FY 2025/2026 PCTPA LTF Carryover

Using 2025 Population - Western Slope

Amount of FY 2024/2025 Carryover: **$1,432,069**

POPULATION				
JURISDICTION	**January 1, 2025[(1)]**	**PERCENT**	**FY 2024/2025 CARRYOVER ALLOCATION**	**TOTAL CARRYOVER ALLOCATION**
PLACER COUNTY	103,305	25.11%	$359,547	$359,547
AUBURN	13,286	3.23%	$46,241	$46,241
COLFAX	1,996	0.49%	$6,947	$6,947
LINCOLN	54,520	13.25%	$189,754	$189,754
LOOMIS	6,689	1.63%	$23,281	$23,281
ROCKLIN	73,172	17.78%	$254,671	$254,671
ROSEVILLE	158,494	38.52%	$551,629	$551,629
TOTAL	**411,462**	**100.00%**	**$1,432,069**	**$1,432,069**

Sources:

1. Table E-1: City/County Population Estimates January 1, 2024 to January 1, 2025, DOF, May 1, 2025.

2. FY 2024/25 LTF balance based on August 1, 2025 Final LTF Fund Estimate provided by the Placer County Auditor

Printed:8/8/2025

PLACER COUNTY TRANSPORTATION PLANNING AGENCY
FY 2025/26 STATE TRANSIT ASSISTANCE (STA) FUND FINAL ALLOCATION ESTIMATE
(EXCLUDING TAHOE BASIN)
August 2025

PUC 99313 Allocation	$3,267,250
PUC 99314 Allocation	$461,351
Total STA Allocation[(1)]	$3,728,601
Less 4.5 Percent Allocation of PUC 99313 to WPCTSA[(2)]	$147,026
Total STA Allocation Available to Jurisdictions	$3,581,575

FY 2025/2026 Jurisdiction PUC Section 99313 STA Fund Allocation

Jurisdiction	January 2025 Population[(3)]	PUC 99313 Population Percentage	PUC 99313 Population Allocation
Placer County	103,305	25.11%	$783,389
Auburn	13,286	3.23%	$100,751
Colfax	1,996	0.49%	$15,136
Lincoln	54,520	13.25%	$413,439
Loomis	6,689	1.63%	$50,724
Rocklin	73,172	17.78%	$554,882
Roseville	158,494	38.52%	$1,201,901
TOTAL	411,462	100.00%	$3,120,224

Notes: (1) 2025/2026 State Transit Assistance Allocation Final Estimate, California State Controller Division of Accounting and Reporting, August 1, 2025.
(2) 4.5% of unencumbered PUC 99313 Allocation is allocated to WPCTSA.
(3) Table E-1: City/County Population Estimates January 1, 2024 to January 1, 2025, DOF, released May 1, 2025.
PUC = Public Utilities Code

FY 2025/2026 Jurisdiction PUC 99314 STA Fund Allocation

Jurisdiction	PUC 99314 Fare Revenue Basis[(4)]	PUC 99314 Fare Revenue Percentage	PUC 99314 Fare Revenue Allocation	PUC Section 99313 + 99314 Total Jurisdiction Allocation
Placer County	$5,410,141	81.9%	$377,732	$1,161,120
Auburn	$21,830	0.3%	$1,524	$102,275
Colfax	$0	0.0%	$0	$15,136
Lincoln	$0	0.0%	$0	$413,439
Loomis	$0	0.0%	$0	$50,724
Rocklin	$0	0.0%	$0	$554,882
Roseville	$1,175,827	17.8%	$82,095	$1,283,997
TOTAL	$6,607,798	100.0%	$461,351	$3,581,575

Notes: (4) 2025/2026 State Transit Assistance Allocation Preliminary Estimate, California State Controller Division of Accounting and Reporting, August 1, 2025.

Identification: Rocklin STA
Date: February 26, 2025

PLACER COUNTY TRANSPORTATION PLANNING AGENCY
STATE TRANSIT ASSISTANCE FUND
ALLOCATION INSTRUCTIONS
FISCAL YEAR 2024/25

Instructions to Auditor, County of Placer, for payment out of State Transit Assistance Fund of the County for monies allocated by the Placer County Transportation Planning Agency. All payments of the fund made by your office must be consistent with these Allocation Instructions, the Transportation Development Act of 1971, and this Act as amended January 1, 1983.

The Transit Assistance Claim of the City of Rocklin has been reviewed and favorably acted upon by the Placer County Transportation Planning Agency. You are authorized and hereby instructed to pay a pro-rata share of the quarterly tax receipts to the City of Rocklin the maximum amount of $637,455 in State Transit Assistance Funds as summarized below.

FY 2023/24 Funds	
P.U.C. 99313	$ 667,154
Previous Payment	$ 328,599
This Payment	$ 338,555
Balance	$ -0-

FY 2024/25 Funds	
P.U.C. 99313	$ 637,455
Previous Payment	$ -0-
This Payment	$ 298,900
Balance	$ 338,555

This allocation has been approved by the Placer County Transportation Planning Agency by Resolution No. 25-08 dated February 26, 2025.

Matt Click, AICP
Executive Director

2-26-2025
Date

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Environmental Systems Research Institute, Inc. Agreement

Date: February 24, 2026

Submitted By: Ruth Green, Information Technology Manager
Daniel Choe, Administrative Services Deputy Director

Department: Administrative Services - IT

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Software Solutions Agreement with Environmental Systems Research Institute, Inc.

Background:
The City Council previously approved an agreement with Environmental Systems Research Institute, Inc (ESRI) through Resolution No. 2023-31 for a three-year term, which is scheduled to expire on March 20, 2026. ESRI software runs the City's Geographic Information System (GIS), which uses mapping and data analysis technology to support a variety of operations for the City and community use.

Continuing to partner with ESRI will allow the City to maintain GIS software as an enterprise platform that supports infrastructure management, planning, and data-driven decision-making. The system provides location-based information used by multiple departments, including public works, Public Safety, Community Development, and emergency response functions.

Pursuant to Rocklin Municipal Code, Section 3.040.090(E)(13), staff has determined that renewing the existing ESRI agreement is in the City's best interest. The current system was recently upgraded, and continuing with the existing provider avoids service disruption, preserve staff resources, and is more cost-effective than transitioning to a new platform.

To maintain uninterrupted GIS services, staff recommends approval of a new three-year agreement with Environmental Systems Research Institute, Inc. in a total amount not to exceed $180,900 ($60,300 annually).

Fiscal Impact:
Sufficient funds are available in the Fiscal Years 2025-2027 Operating Budget to cover the cost of the proposed agreement. Funding for subsequent years will be included in future budgets, subject to City Council appropriation.

ATTACHMENTS:
1. Resolution
2. Resolution Exhibit A - Agreement

RESOLUTION NO. 2026-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN APPROVING AND AUTHORIZING THE CITY MANAGER TO EXECUTE A SOFTWARE SOLUTIONS AGREEMENT WITH ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.

WHEREAS, the City of Rocklin (City) previously entered into an agreement with Environmental Systems Research Institute, Inc. (ESRI) to provide a Geographic Information System (GIS) software solution (Resolution No. 2023-31), which agreement expires on March 19, 2026; and

WHEREAS, ESRI's software platform is proprietary, and the City has made substantial investments in configuration, implementation, and data integration with existing systems, and transitioning to a different software provider would result in significant costs, service disruption, and operational inefficiencies; and

WHEREAS, staff recommends entering into a new three (3) year agreement, paid annually, with ESRI in the amount of $180,900 to maintain its software solution and support services; and

WHEREAS, pursuant to Rocklin Municipal Code Chapter 3.04, the City Council may suspend competitive bidding when doing so is determined to be in the best interest of the City; and

WHEREAS, the City Council finds that suspending competitive bidding for this agreement is in the best interest of the City due to the proprietary nature of the software and the need to maintain compatibility, continuity, and efficiency of existing operations.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The recitals are true and correct and are incorporated herein by this reference.

Section 2. The City Council hereby approves and authorizes the City Manager to execute the Software Solutions Agreement with Environmental Systems Research Institute, Inc., attached and incorporated hereto as reference as Exhibit "A."

PASSED AND ADOPTED this 24th day of February, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
David Bass, Mayor

ATTEST:

_____
Avinta Singh, City Clerk

Quotation # Q-565321

Date: January 14, 2026

Environmental Systems Research Institute, Inc.
380 New York St
Redlands, CA 92373-8100
Phone: (909) 793-2853
DUNS Number: 06-313-4175 CAGE Code: 0AMS3

Customer # 188232 **Contract #**

City of Rocklin
IT Dept
4081 Alvis Ct
Rocklin, CA 95677-4012

ATTENTION: Alyssa Gunning
PHONE: (916) 625-5526
EMAIL: alyssa.gunning@rocklin.ca.us

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 1/12/2026 To: 4/12/2026

Material	Qty	Term	Unit Price	Total
193206	1	Year 1	$60,300.00	$60,300.00
Populations of 50,001 to 100,000 Small Government Enterprise Agreement Annual Subscription				
193206	1	Year 2	$60,300.00	$60,300.00
Populations of 50,001 to 100,000 Small Government Enterprise Agreement Annual Subscription				
193206	1	Year 3	$60,300.00	$60,300.00
Populations of 50,001 to 100,000 Small Government Enterprise Agreement Annual Subscription				

Subtotal:	$180,900.00
Sales Tax:	$0.00
Estimated Shipping and Handling (2 Day Delivery):	$0.00
Contract Price Adjust:	$0.00
Total:	$180,900.00

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

For questions contact:	Email:	Phone:
Michael Arias	marias@esri.com	(909) 793-2853

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at https://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at https://go.esri.com/MAPS apply to your purchase of that item. If any item is quoted with a multi-year payment schedule, Esri may invoice at least 30 days in advance of each anniversary date without the issuance or a Purchase Order, and Customer is required to make all payments without right of cancellation. Third-party data sets included in a quotation as separately licensed items will only be provided and invoiced if Esri is able to provide such data and will be subject to the applicable third-party's terms and conditions. If Esri is unable to provide any such data set, Customer will not be responsible for any further payments for the data set. US Federal government entities and US government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at https://www.esri.com/en-us/legal/terms/state-supplemental apply to some US state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin for customers located in the USA.

ARIASM **This offer is limited to the terms and conditions incorporated and attached herein.**

Quotation # Q-565321

Date: January 14, 2026

Environmental Systems Research Institute, Inc.
380 New York St
Redlands, CA 92373-8100
Phone: (909) 793-2853
DUNS Number: 06-313-4175 CAGE Code: 0AMS3

Customer # 188232 **Contract #**

City of Rocklin
IT Dept
4081 Alvis Ct
Rocklin, CA 95677-4012

ATTENTION: Alyssa Gunning
PHONE: (916) 625-5526
EMAIL: alyssa.gunning@rocklin.ca.us

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 1/12/2026 To: 4/12/2026

If you have made ANY alterations to the line items included in this quote and have chosen to sign the quote to indicate your acceptance, you must fax Esri the signed quote in its entirety in order for the quote to be accepted. You will be contacted by your Customer Service Representative if additional information is required to complete your request.

If your organization is a US Federal, state, or local government agency; an educational facility; or a company that will not pay an invoice without having issued a formal purchase order, a signed quotation will not be accepted unless it is accompanied by your purchase order.

In order to expedite processing, please reference the quotation number and any/all applicable Esri contract number(s) (e.g. MPA, ELA, SmartBuy, GSA, BPA) on your ordering document.

BY SIGNING BELOW, YOU CONFIRM THAT YOU ARE AUTHORIZED TO OBLIGATE FUNDS FOR YOUR ORGANIZATION, AND YOU ARE AUTHORIZING ESRI TO ISSUE AN INVOICE FOR THE ITEMS INCLUDED IN THE ABOVE QUOTE IN THE AMOUNT OF $_____, PLUS SALES TAXES IF APPLICABLE. DO NOT USE THIS FORM IF YOUR ORGANIZATION WILL NOT HONOR AND PAY ESRI'S INVOICE WITHOUT ADDITIONAL AUTHORIZING PAPERWORK.

Please check one of the following:

___ I agree to pay any applicable sales tax.

___ I am tax exempt, please contact me if exempt information is not currently on file with Esri.

_____ _____
Signature of Authorized Representative **Date**

_____
Name (Please Print)

_____
Title

The quotation information is proprietary and may not be copied or released other than for the express purpose of system selection and purchase/license. This information may not be given to outside parties or used for any other purpose without consent from Environmental Systems Research Institute, Inc. (Esri).

Any estimated sales and/or use tax reflected on this quote has been calculated as of the date of this quotation and is merely provided as a convenience for your organization's budgetary purposes. Esri reserves the right to adjust and collect sales and/or use tax at the actual date of invoicing. If your organization is tax exempt or pays state tax directly, then prior to invoicing, your organization must provide Esri with a copy of a current tax exemption certificate issued by your state's taxing authority for the given jurisdiction.

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

For questions contact:	**Email:**	**Phone:**
Michael Arias	marias@esri.com	(909) 793-2853

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at https://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at https://go.esri.com/MAPS apply to your purchase of that item. If any item is quoted with a multi-year payment schedule, Esri may invoice at least 30 days in advance of each anniversary date without the issuance or a Purchase Order, and Customer is required to make all payments without right of cancellation. Third-party data sets included in a quotation as separately licensed items will only be provided and invoiced if Esri is able to provide such data and will be subject to the applicable third-party's terms and conditions. If Esri is unable to provide any such data set, Customer will not be responsible for any further payments for the data set. US Federal government entities and US government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at https://www.esri.com/en-us/legal/terms/state-supplemental apply to some US state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin for customers located in the USA.

ARIASM **This offer is limited to the terms and conditions incorporated and attached herein.**

Esri Use Only:
Cust. Name _____
Cust. # _____
PO # _____
Esri Agreement # _____

SMALL ENTERPRISE AGREEMENT
COUNTY AND MUNICIPALITY GOVERNMENT
(E214-3)

This Agreement is by and between the organization identified in the Quotation (**"Customer"**) and **Environmental Systems Research Institute, Inc.** (**"Esri"**).

This Agreement sets forth the terms for Customer's use of Products and incorporates by reference (i) the Quotation and (ii) the Master Agreement. Should there be any conflict between the terms and conditions of the documents that comprise this Agreement, the order of precedence for the documents shall be as follows: (i) the Quotation, (ii) this Agreement, and (iii) the Master Agreement. This Agreement shall be governed by and construed in accordance with the laws of the state in which Customer is located without reference to conflict of laws principles, and the United States of America federal law shall govern in matters of intellectual property. The modifications and additional rights granted in this Agreement apply only to the Products listed in Table A.

Table A
List of Products

Uncapped Quantities (annual subscription)

ArcGIS Enterprise Software and Extensions ArcGIS Enterprise (Advanced and Standard) ArcGIS Monitor ArcGIS Enterprise Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Data Reviewer	**ArcGIS Enterprise Additional Capability Servers** ArcGIS Image Server **ArcGIS Online User Types** ArcGIS Online Viewer User Type **ArcGIS Enterprise User Types** ArcGIS Enterprise Viewer User Type

Capped Quantities (annual subscription)

ArcGIS Online User Types		**ArcGIS Enterprise User Types**	
ArcGIS Online Contributor User Type	30	ArcGIS Enterprise Contributor User Type	30
ArcGIS Online Mobile Worker User Type	150	ArcGIS Enterprise Mobile Worker User Type	150
ArcGIS Online Creator User Type	150	ArcGIS Enterprise Creator User Type	150
ArcGIS Online Professional User Type	40	ArcGIS Enterprise Professional User Type	40
ArcGIS Online Professional Plus User Type	40	ArcGIS Enterprise Professional Plus User Type	40
ArcGIS Pro (Add-on Apps) for ArcGIS Online Creator or Professional User Type		**ArcGIS Pro (Add-on Apps) for ArcGIS Enterprise Creator or Professional User Type**	
ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	40 each	ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	40 each
ArcGIS Online Apps and Other		**ArcGIS Enterprise Apps and Other**	
ArcGIS Location Sharing for ArcGIS Online	40	ArcGIS Location Sharing for ArcGIS Enterprise	40
ArcGIS Online Service Credits	100,000	ArcGIS Advanced Editing User Type Extension for ArcGIS Enterprise	30

Other Benefits

Number of Esri User Conference registrations provided annually	4
Number of Tier 1 Help Desk individuals authorized to call Esri	4
Five percent (5%) discount on all individual commercially available instructor-led training classes at Esri facilities purchased outside this Agreement	

Customer may accept this Agreement by signing and returning the whole Agreement with (i) the Quotation attached, (ii) a purchase order, or (iii) another document that matches the Quotation and references this Agreement ("**Ordering Document**"). **ADDITIONAL OR CONFLICTING TERMS IN CUSTOMER'S PURCHASE ORDER OR OTHER DOCUMENT WILL NOT APPLY, AND THE TERMS OF THIS AGREEMENT WILL GOVERN.** This Agreement is effective as of the date of Esri's receipt of an Ordering Document, unless otherwise agreed to by the parties ("**Effective Date**").

Term of Agreement: Three (3) years

This Agreement supersedes any previous agreements, proposals, presentations, understandings, and arrangements between the parties relating to the licensing of the Products. Except as provided in Article 4—Product Updates, no modifications can be made to this Agreement.

Accepted and Agreed:

_____
(Customer)

By: _____
Authorized Signature

Printed Name: _____

Title: _____

Date: _____

CUSTOMER CONTACT INFORMATION

Contact: _____

Address: _____

City, State, Postal Code: _____

Country: _____

Quotation Number (if applicable): _____

Telephone: _____

Fax: _____

E-mail: _____

1.0—Additional Definitions

In addition to the definitions provided in the Master Agreement, the following definitions apply to this Agreement:

"Case" means a failure of the Software or Online Services to operate according to the Documentation where such failure substantially impacts operational or functional performance.

"Deploy", "Deployed" and "Deployment" mean to redistribute and install the Products and related Authorization Codes within Customer's organization(s).

"Fee" means the fee set forth in the Quotation.

"Maintenance" means Tier 2 Support, Product updates, and Product patches provided to Customer during the Term of Agreement.

"Master Agreement" means the applicable master agreement for Esri Products incorporated by this reference that is (i) found at https://www.esri.com/en-us/legal/terms/full-master-agreement and available in the installation process requiring acceptance by electronic acknowledgment or (ii) a signed Esri master agreement or license agreement that supersedes such electronically acknowledged master agreement.

"Product(s)" means the products identified in Table A—List of Products and any updates to the list Esri provides in writing.

"Quotation" means the offer letter and quotation provided separately to Customer.

"Technical Support" means the technical assistance for attempting resolution of a reported Case through error correction, patches, hot fixes, workarounds, replacement deliveries, or any other type of Product corrections or modifications.

"Tier 1 Help Desk" means Customer's point of contact(s) to provide all Tier 1 Support within Customer's organization(s).

"Tier 1 Support" means the Technical Support provided by the Tier 1 Help Desk.

"Tier 2 Support" means the Esri Technical Support provided to the Tier 1 Help Desk when a Case cannot be resolved through Tier 1 Support.

2.0—Additional Grant of License

2.1 Grant of License. Subject to the terms and conditions of this Agreement, Esri grants to Customer a personal, nonexclusive, nontransferable license solely to use, copy, and Deploy quantities of the Products listed in Table A—List of Products for the Term of Agreement (i) for the applicable Fee and (ii) in accordance with the Master Agreement.

2.2 Consultant Access. Esri grants Customer the right to permit Customer's consultants or contractors to use the Products exclusively for Customer's benefit. Customer will be solely responsible for compliance by consultants and contractors with this Agreement and will ensure that the consultant or contractor discontinues use of Products upon completion of work for Customer. Access to or use of Products by consultants or contractors not exclusively for Customer's benefit is prohibited. Customer may not permit its consultants or contractors to install Software or Data on consultant, contractor, or third-party computers or remove Software or Data from Customer locations, except for the purpose of hosting the Software or Data on Contractor servers for the benefit of Customer.

3.0—Term, Termination, and Expiration

3.1 Term. This Agreement and all licenses hereunder will commence on the Effective Date and continue for the duration identified in the Term of Agreement, unless this Agreement is terminated earlier as provided herein. Customer is only authorized to use Products during the Term of Agreement. For an Agreement with a limited term, Esri does not grant Customer an indefinite or a perpetual license to Products.

3.2 No Use upon Agreement Expiration or Termination. All Product licenses, all Maintenance, and Esri User Conference registrations terminate upon expiration or termination of this Agreement.

3.3 Termination for a Material Breach. Either party may terminate this Agreement for a material breach by the other party. The breaching party will have thirty (30) days from the date of written notice to cure any material breach.

3.4 Termination for Lack of Funds. For an Agreement with government or government-

owned entities, either party may terminate this Agreement before any subsequent year if Customer is unable to secure funding through the legislative or governing body's approval process.

3.5 Follow-on Term. If the parties enter into another agreement substantially similar to this Agreement for an additional term, the effective date of the follow-on agreement will be the day after the expiration date of this Agreement.

4.0—Product Updates

4.1 Future Updates. Esri reserves the right to update the list of Products in Table A—List of Products by providing written notice to Customer. Customer may continue to use all Products that have been Deployed, but support and upgrades for deleted items may not be available. As new Products are incorporated into the standard program, they will be offered to Customer via written notice for incorporation into the Products schedule at no additional charge. Customer's use of new or updated Products requires Customer to adhere to applicable additional or revised terms and conditions in the Master Agreement.

4.2 Product Life Cycle. During the Term of Agreement, some Products may be retired or may no longer be available to Deploy in the identified quantities. Maintenance will be subject to the individual Product Life Cycle Support Status and Product Life Cycle Support Policy, which can be found at https://support.esri.com/en/other-resources/product-life-cycle. Updates for Products in the mature and retired phases may not be available. Customer may continue to use Products already Deployed, but Customer will not be able to Deploy retired Products.

5.0—Maintenance

The Fee includes standard maintenance benefits during the Term of Agreement as specified in the most current applicable Esri Maintenance and Support Program document (found at https://www.esri.com/en-us/legal/terms/maintenance). At Esri's sole discretion, Esri may make patches, hot fixes, or updates available for download. No Software other than the defined Products will receive Maintenance. Customer may acquire maintenance for other Software outside this Agreement.

a. Tier 1 Support

1. Customer will provide Tier 1 Support through the Tier 1 Help Desk to all Customer's authorized users.

2. The Tier 1 Help Desk will be fully trained in the Products.

3. At a minimum, Tier 1 Support will include those activities that assist the user in resolving how-to and operational questions as well as questions on installation and troubleshooting procedures.

4. The Tier 1 Help Desk will be the initial point of contact for all questions and reporting of a Case. The Tier 1 Help Desk will obtain a full description of each reported Case and the system configuration from the user. This may include obtaining any customizations, code samples, or data involved in the Case.

5. If the Tier 1 Help Desk cannot resolve the Case, an authorized Tier 1 Help Desk individual may contact Tier 2 Support. The Tier 1 Help Desk will provide support in such a way as to minimize repeat calls and make solutions to problems available to Customer's organization.

6. Tier 1 Help Desk individuals are the only individuals authorized to contact Tier 2 Support. Customer may change the Tier 1 Help Desk individuals by written notice to Esri.

b. Tier 2 Support

1. Tier 2 Support will log the calls received from Tier 1 Help Desk.

2. Tier 2 Support will review all information collected by and received from the Tier 1 Help Desk including preliminary documented troubleshooting provided by the Tier 1 Help Desk when Tier 2 Support is required.

3. Tier 2 Support may request that Tier 1 Help Desk individuals provide verification of information, additional information, or answers to additional questions to

supplement any preliminary information gathering or troubleshooting performed by Tier 1 Help Desk.

4. Tier 2 Support will attempt to resolve the Case submitted by Tier 1 Help Desk.

5. When the Case is resolved, Tier 2 Support will communicate the information to Tier 1 Help Desk, and Tier 1 Help Desk will disseminate the resolution to the user(s).

6.0—Endorsement and Publicity

This Agreement will not be construed or interpreted as an exclusive dealings agreement or Customer's endorsement of Products. Either party may publicize the existence of this Agreement.

7.0—Administrative Requirements

7.1 **OEM Licenses.** Under Esri's OEM or Solution OEM programs, OEM partners are authorized to embed or bundle portions of Esri products and services with their application or service. OEM partners' business model, licensing terms and conditions, and pricing are independent of this Agreement. Customer will not seek any discount from the OEM partner or Esri based on the availability of Products under this Agreement. Customer will not decouple Esri products or services from the OEM partners' application or service.

7.2 **Annual Report of Deployments.** At each anniversary date and ninety (90) calendar days prior to the expiration of this Agreement, Customer will provide Esri with a written report detailing all Deployments. Upon request, Customer will provide records sufficient to verify the accuracy of the annual report.

8.0—Ordering, Administrative Procedures, Delivery, and Deployment

8.1 **Orders, Delivery, and Deployment**

a. Upon the Effective Date, Esri will invoice Customer and provide Authorization Codes to activate the nondestructive copy protection program that enables Customer to download, operate, or allow access to the Products. If this is a multi-year Agreement, Esri may invoice the Fee up to thirty (30) calendar days before the annual anniversary date for each year.

b. Undisputed invoices will be due and payable within thirty (30) calendar days from the date of invoice. Esri reserves the right to suspend Customer's access to and use of Products if Customer fails to pay any undisputed amount owed on or before its due date. Esri may charge Customer interest at a monthly rate equal to the lesser of one percent (1.0%) per month or the maximum rate permitted by applicable law on any overdue fees plus all expenses of collection for any overdue balance that remains unpaid ten (10) days after Esri has notified Customer of the past-due balance.

c. Esri's federal ID number is 95-2775-732.

d. If requested, Esri will ship backup media to the ship-to address identified on the Ordering Document, FOB Destination, with shipping charges prepaid. Customer acknowledges that should sales or use taxes become due as a result of any shipments of tangible media, Esri has a right to invoice and Customer will pay any such sales or use tax associated with the receipt of tangible media.

8.2 **Order Requirements.** Esri does not require Customer to issue a purchase order. Customer may submit a purchase order in accordance with its own process requirements, provided that if Customer issues a purchase order, Customer will submit its initial purchase order on the Effective Date. If this is a multi-year Agreement, Customer will submit subsequent purchase orders to Esri at least thirty (30) calendar days before the annual anniversary date for each year.

a. All orders pertaining to this Agreement will be processed through Customer's centralized point of contact.

b. The following information will be included in each Ordering Document:

(1) Customer name; Esri customer number, if known; and bill-to and ship-to addresses
(2) Order number
(3) Applicable annual payment due

9.0—Mergers, Acquisitions, or Divestitures

If Customer is a commercial entity, Customer will notify Esri in writing in the event of (i) a consolidation, merger, or reorganization of Customer with or into another corporation or entity; (ii) Customer's acquisition of another entity; or (iii) a transfer or sale of all or part of Customer's organization (subsections i, ii, and iii, collectively referred to as "**Ownership Change**"). There will be no decrease in Fee as a result of any Ownership Change.

9.1 If an Ownership Change increases the cumulative program count beyond the maximum level for this Agreement, Esri reserves the right to increase the Fee or terminate this Agreement and the parties will negotiate a new agreement.

9.2 If an Ownership Change results in transfer or sale of a portion of Customer's organization, that portion of Customer's organization will transfer the Products to Customer or uninstall, remove, and destroy all copies of the Products.

9.3 This Agreement may not be assigned to a successor entity as a result of an Ownership Change unless approved by Esri in writing in advance. If the assignment to the new entity is not approved, Customer will require any successor entity to uninstall, remove, and destroy the Products. This Agreement will terminate upon such Ownership Change.

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Rocklin Road/I-80 Interchange Bicycle and Pedestrian Overcrossing Community Identification Sign

Date: February 24, 2026

Submitted By: Kristen Van Groningen, Associate Civil Engineer
David Mohlenbrok, Community Development Director

Department: Community Development

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Approving the Transportation Art/Community Identification Proposal for an Identification Sign on the Rocklin Road/I-80 Interchange Bicycle and Pedestrian Overcrossing and Authorizing City Staff to Submit the Proposal to the Caltrans District 3 Transportation Art Coordinator for Preliminary Approval.

Background:
In 2020 a project design team investigated a Diverging Diamond Interchange (DDI) configuration as an option to mitigate congestion on Rocklin Road at Interstate 80 (I-80) and enhance connectivity between Sierra College and surrounding destinations.

On November 14, 2023, the City Council adopted Resolution No. 2023-187, approving a DDI configuration with bicycle and pedestrian (Bike/Ped) use provided by a dedicated overcrossing of I-80. The project (Project No. 50162) design includes the installation of a Community Identification Sign on both sides of the new overcrossing.

Community Identification Signs serve as visual gateways to cities by enhancing community pride, increasing visibility, and promoting recognition among residents, businesses, and visitors. When located within the freeway right-of-way, such features are subject to Caltrans approval and must comply with established design, safety, and long-term maintenance requirements.

Once Caltrans provides preliminary approval of the proposal for a sign, they will work to draft a Maintenance Agreement between the City and Caltrans for the on-going maintenance of the sign and the bike/ped overcrossing. It is anticipated that the Maintenance Agreement will take several months to prepare, and staff will return to the City Council at a later date to seek the adoption of the Maintenance Agreement and authorization to submit the final Community Identification Sign proposal documents.

An overview of the Community Identification Sign as a public art component and its alignment with the Arts Commission Goal #3 of expanding public art throughout the city, was presented to the City of Rocklin Arts Commission (Commission) on January 26, 2026. Following discussion, the Commission voted 5-0 to support the proposal.

Staff recommends the City Council adopt a Resolution approving the Transportation Art/Community Identification Proposal.

Fiscal Impact:
There is no direct fiscal impact associated with the staff recommendation.

ATTACHMENTS:
1. Resolution
2. Exhibit A - Draft Transportation Art Community Identification Proposal

RESOLUTION NO. 2026-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN APPROVING THE TRANSPORTATION ART/COMMUNITY IDENTIFICATION PROPOSAL FOR AN IDENTIFICATION SIGN ON THE ROCKLIN ROAD/I-80 INTERCHANGE BICYCLE AND PEDESTRIAN OVERCROSSING AND AUTHORIZING CITY STAFF TO SUBMIT THE PROPOSALTO THE CALTRANS DISTRICT 3 TRANSPORTATION ART COORDINATOR FOR PRELIMINARY APPROVAL

WHEREAS, a project design team investigated a Diverging Diamond Interchange (DDI) configuration as an option to mitigate congestion on Rocklin Road at Interstate 80 and enhance connectivity between Sierra College and surrounding destinations; and

WHEREAS, on November 19, 2023 the City Council approved a DDI configuration with bicycle and pedestrian use provided by a dedicated overcrossing of Interstate 80; and

WHEREAS, on January 26, 2026, the City of Rocklin Arts Commission voted unanimously to support the proposal; and

WHEREAS, the project design includes the installation of a community identification sign on both sides of the overcrossing; and

WHEREAS, the California Department of Transportation (Caltrans) requires a multi-step approval process for the construction of a community identification sign, for which this is the first step.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The City Council of the City of Rocklin hereby approves the Transportation Art/Community Identification Proposal for an identification sign on the Rocklin Road/I-80 Interchange Bicycle and Pedestrian Overcrossing in a form substantially similar to Exhibit “A”, attached hereto and incorporated herein.

Section 2. The City Council of the City of Rocklin authorizes City staff to submit the aforementioned sign proposal to the Caltrans District 3 Transportation Art Coordinator for preliminary approval.

PASSED AND ADOPTED this 24th day of February, 2026, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
David Bass, Mayor

ATTEST:

_____
Avinta Singh, City Clerk

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

INSTRUCTIONS - Preliminary Request

- ***Complete the Transportation Art Proposal Cover Sheet and submit along with other documents required for the Preliminary Request to the District Transportation Art Coordinator.***
  Enter information in gray text fields, picture content boxes and check boxes as instructed.
- *Applicants must be a local public agency. The local public agency may be a city, county, incorporated town, tribal government, or non-federally recognized tribe representing the area in which the transportation art or community identification will be installed. The proposal must be completed in its entirety and signed by an official who is authorized by the local public agency to commit the required resources for the funding, installation, and maintenance of the proposed project.*
- *Describe the specific location for the proposed transportation art or community identification. Provide electronic copies of location map or an aerial photograph, as well as photographs that depict existing site conditions of the location.*
- *Provide a brief description of the proposed transportation art or community identification. Include drawings, sketches, and photographic simulations of a sufficient size and resolution to adequately demonstrate overall composition of the proposed transportation art or community identification in context with the proposed location. Additional information may be requested by the District Transportation Art Coordinator (DTAC) to adequately evaluate the suitability for installation on or within the State right-of-way.*
- *All transportation art or community identification with an art component will require a Copyright License and Moral Rights Waiver in the Artwork Agreement (CLAW). A link to the blank template of the CLAW can be found under the "**Copyright License and Waiver of Moral Rights in the Artwork Agreement**" section, elsewhere in this proposal.*
- *All Transportation Art/Community Identification proposals will require a fully executed Local Agency/Artist Agreement (LAA). Provide a copy of the draft Local Agency/Artist Agreement (LAA) with the requisite terms prior to its execution.*
- *Place letter title and description of attachment at the top left corner of the first page (i.e. - "Attachment A - Location Map")*

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

CHECKLIST - Preliminary Request

Include the following information with the Conceptual Transportation Art/Community Identification Request:

- Cover Sheet
- Checklist - Preliminary Request
- Preliminary Request and Attachments:
  - ☒ Attachment- Location/Aerial Map
  - ☒ Attachment- Preliminary Transportation Art/Community Identification Description
  - ☐ Attachment- Draft Local Agency/Artist Agreement with the required terms (*if available*)

- ☒ = *Required Documents*

Revised (08-30-2023)

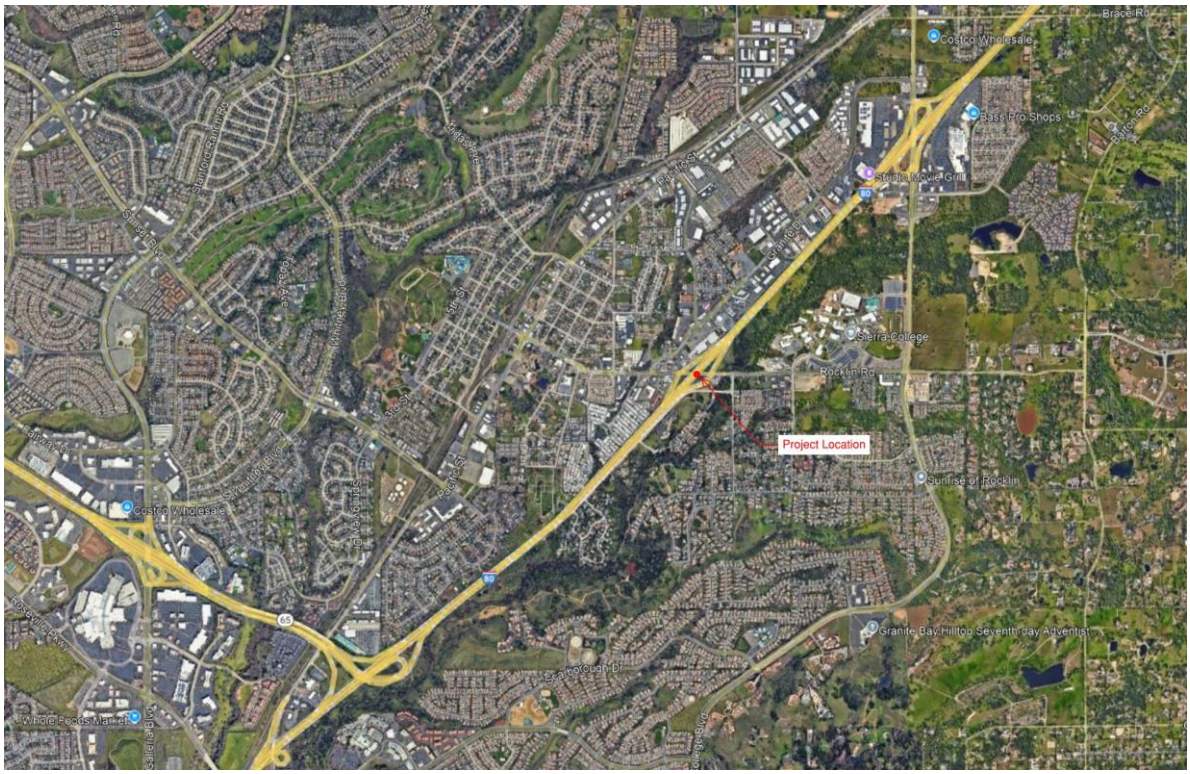
TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

PRELIMINARY REQUEST

*(Add text and images or enter "**SEE ATTACMENT - xx**" or "**N/A**" if "Not applicable")*

- **LOCATION MAP:**

Provide a map or satellite map (i.e., Google Earth image) and indicate proposed Transportation Art/Community Identification location.



The project is located in the City of Rocklin, at the interchange of I-80 and Rocklin Road.

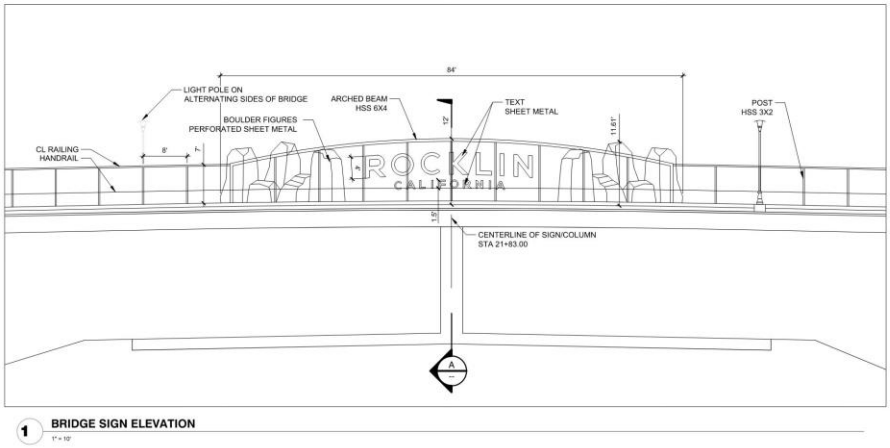
- **Transportation Art/Community Identification Description:**

Provide a brief written description of the proposal, including a description of existing site conditions, and proposed imagery of the final Transportation Art/Community Identification. If proposal is Community Identification, provide the proposed text to be included.

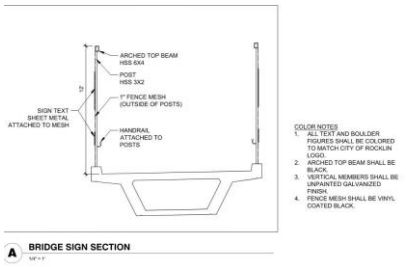
The existing site conditions at the Rocklin Rd interchange do not include a pedestrian bridge. There is a highly developed landscape that includes boulders and a signage wall facing the eastbound offramp that says "ROCKLIN". This wall will be removed for the new offramp.

The proposed Commuity Identification consists of a sign that is constructed on a new pedestrian overcrossing above I-80. The sign consists of text stating "ROCKLIN CALIFORNIA" which is centered over the interstate. Graphic figures representing boulders are located on either side of the text. The text and figures are framed by a steel arched beam of 12' height above the bridge deck and 80' length. The outside edge of the boulders on the edge of the sign are a maximum of 84' apart. The text is 4' ("ROCKLIN") and 1.5' ("CALIFORNIA") height and the boulders are 11.6' max height above the bridge deck. The text and figures will be attached to

chain link fence mesh that is installed on vertical posts. The posts connect to the arched steel beam. There will be light poles placed on alternating sides of the bridge. The sides of the sign will connect to a typical bridge railing fence of 7' height. The sign is located on both sides of the bridge, facing both the eastbound and westbound lanes.



Preliminary drawing of bridge elevation with labels and dimensions.



Preliminary cross section of pedestrian overcrossing and sign attachment.

Color rendering of the bridge elevation showing sign text, boulders, steel arched beam, fence posts, chain link mesh, handrail, and lighting.

NOTE: Transportation Art/Community Identification located on existing State-owned concrete structures will be allowed for non-load bearing members first, such as wingwalls abutments, sound walls, etc. Load bearing structures such as columns, piers, bridge soffits, girders, etc., may be proposed but will require approval from the Caltrans Office of Structure Maintenance and Investigation (SMI).

Transportation Art or Community Identification proposed on steel structures is prohibited, unless approved by SMI.

- **Draft Local Agency/Artist Agreement or Contract:**

*If available, provide a copy of the draft agreement(s) between the public agency and the artist(s) pertaining to but not limited to the design, installation, operation, maintenance, and/or removal of the Transportation Art/Community Identification. The Local Agency/Artist agreement (LAA) must include, without conflicting terms, language regarding ownership of the artwork by Caltrans and that Caltrans shall have license to make certain noncommercial uses of the [Artwork]. See the section "**Copyright License and Waver of Moral Rights in the Artwork**" elsewhere in this TAP for the requisite terms to be included.*

*If the Local Agency/Artist agreement (LAA) has already been executed with the Artist, provide the executed Local Agency agreement **and** either a proposed or executed amendment to the Local Agency agreement that includes the above provision and removes any conflicting terms.*

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

INSTRUCTIONS - Proposal

- ***When conditional approval of the Preliminary Request is provided by the District Transportation Art Coordinator (DTAC), continue with the remaining Transportation Art Proposal (TAP) requirements following these instructions.*** *Enter information in gray text fields, picture content boxes and check boxes as instructed.*
- *Complete guidance for Transportation Art/Community Identification Program and requirements for preparing the Transportation Art/Community Identification Proposal can be found at the Caltrans - Landscape Architecture and Community Livability Elements web site.*
- *Submit a copy of the preliminary TAP for review to the DTAC. The TAP must include resolution, support documents, drawings, sketches, and photographic simulations of sufficient size and resolution to demonstrate the overall composition of the proposed Transportation Art/Community Identification in context with the proposed location. Keep maximum size of all submitted files under 20MB, or they may not be received. Additional information may be requested by the DTAC to adequately evaluate the suitability for installation on or within the State right-of-way.*
- *Place letter title and/or description of all attachments at the top left corner of the first page (i.e. - "Attachment A - Resolution and Community Support" or "Location Map")*
- *Include a completed draft of Copyright License and Moral Rights Waiver in the Arts Agreement (CLAW), along with the required exhibits, including a copy of the Local Agency/Artist Agreement (LAA) with the requisite term s, for review.* ***DO NOT SIGN -*** *The DTAC will use this information to complete the CLAW and will send it to the Local Agency and artist for final review and signature.*
- *Include a completed draft of the Transportation Art Maintenance Agreement (TAMA) along with the required exhibits for review. Contact the DTAC to coordinate with the District Maintenance Agreements Office if there are any proposed changes to the TAMA.* ***DO NOT SIGN -*** *The DMAC will use this information to complete the TAMA and will send it to the Local Agency final review and signature*
- *Address all comments from the draft Transportation Art/Community Identification Proposal submittal, the CLAW and the TAMA. Once the final TAP and agreements are all completed, the DTAC and DMAC will prepare the final documents as Adobe PDF files for e-Signature by the Local Agency and artist.*
- ***DO NOT SIGN the Transportation Art/Community Identification Proposal - Applicant Certification until the DTAC verifies all information in the TAP is complete and ready for e-Signature.***
- *When the complete TAP, CLAW and TAMA are finalized and approved, coordinate with the DTAC to prepare the Caltrans Encroachment Permit Administrative permit application to the Caltrans District Encroachment Permit Office (CDEPO) for processing. Provide any additional information and clearances requested by the Permits Office before approval of the encroachment permit. Please see Encroachment Permit submittal requirements at - Caltrans - Encroachment Permits.*

  An encroachment permit will not be issued until the final TAP, CLAW and TAMA are signed and approved.

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

COVER SHEET

LOCAL PUBLIC AGENCY SPONSOR

City of Rocklin

☐ STAND ALONE PROJECT

☒ ASSOCIATED WITH A PROJECT (No.: 03-2F960)

(*Check applicable box*)

OFFICIAL PROJECT NAME (*ARTWORK NAME*): **Rocklin Road POC Sign**

LOCATION (CITY): Rocklin (COUNTY): Placer

ROUTE No.: 80 POST MILE: 6.09 BRIDGE No.: TBD CROSS STREET: Rocklin Road

(Contact Caltrans District Art Coordinator to provide post mile and Bridge No. information)

PUBLIC AGENCY RESPONSIBLE CONTACT

NAME: **Chris Ladeas**

TITLE: Acting City Engineer

ADDRESS: 3970 Rocklin Road
Rocklin, CA 95677

TELEPHONE: 916-625-5581 EMAIL: chris.ladeascontractor@rocklin.ca.us

NATURE OF ARTWORK

☐ MURAL (PAINTING)

☐ STATUE OR SCULPTURE

☐ MOSAIC

☐ LIGHTING

☒ OTHER (*Explain*) Sign

(*Check applicable box*)

PROPOSED INSTALLATION DATE: 2026

☒ PERMANENT INSTALLATION
(*Maximum life span before renewal or restoration work is needed* – 40 years)

☐ TEMPORARY INSTALLATION
(Removal Date): _____

(Caltrans Office Use)

PERMIT ENGINEERING EVALUATION REPORT (PEER) REQUIRED: ☐ YES ☐ NO

(*If "Yes," see Attachment K)*

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

APPLICANT CERTIFICATION

(Insert local public agency sponsor name in gray fields where required)

I certify that the **City of Rocklin** approves of the proposed transportation art or community identification project and is the responsible public agency representing the community where the transportation art or community identification will be installed. The **City of Rocklin** will adhere to and remain in compliance with Caltrans' Project Development Procedures Manual guidelines and all other related rules and restrictions Caltrans may apply to the Transportation Art or Community Identification project, including:

- All costs associated with the design, engineering, testing, construction, and installation of the proposed Transportation Art/Community Identification, including labor, materials, supplies, and traffic control, maintenance, and removal shall be borne by the applicant.
- Obtaining and documenting local community support and acceptance for the Transportation Art/Community Identification project.
- Executing Transportation Art Maintenance Agreement (TAMA) with Caltrans detailing the regular maintenance and repair tasks of the Transportation Art/Community Identification, including potential removal at the end of its projected lifespan, or when requested by Caltrans, and returning the site to a condition as good as or better than at the start of the project.
- Providing a Local Agency Agreement (LAA) containing indemnification language acceptable to Caltrans, between the **City of Rocklin** and the artist(s).
- Providing the name(s) and current contact information of each responsible person who will be working within the State right-of-way to install, maintain, rehabilitate, or remove the Transportation Art/Community Identification.

By signing below, I confirm that I have the authority to act as the binding signatory for the **City of Rocklin** and that the statements above are true to the best of my knowledge.

SIGNATURE: DATE:

PRINT NAME: TITLE:

TRANSPORTATION ART PROPOSAL APPROVAL

SIGNATURE:

PRINT NAME: Title: DATE:

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

PROPOSAL CHECKLIST

Please prepare the Transportation Art / Community Identification Proposal as follows:

- Cover Sheet
- Applicant Certification
- Checklist - Proposal
- Proposal and Attachments:
  - ☐ Attachment A - Public Agency Resolution and Documentation of Community Support
  - ☐ Attachment B - Images of Existing Location and Proposed Artwork
  - ☐ Attachment C - Artists' Resume´
  - ☐ Attachment D - Cost Estimate & Breakdown
  - ☐ Attachment E - Construction Schedule
  - ☐ Attachment F - Materials Data and Safety Sheets
  - ☐ Attachment G - Traffic Management/ Control Plan
  - ☐ Attachment H - Water Pollution Control Plan
  - ☐ Attachment I - Environmental Document
  - ☐ Attachment J - Railroad Clearance (*when required*)
  - ☐ Attachment K - Project Engineer Evaluation Report (PEER) (*when required*)

  (*Add attachments L and N as needed, e.g., "Engineering Calculations." Include description of attachment*)
  - ☐ Attachment L -
  - ☐ Attachment M -
  - ☐ Attachment N -

- Copyright License and Moral Rights Waiver in the Arts (CLAW), including:
  - ☐ Exhibit A - Description of Artwork
  - ☐ Exhibit B - Executed Local Agency Agreement (LAA) with required terms

- Transportation Art Maintenance Agreement (TAMA), including:
  - ☐ Location Map
  - ☐ Proof of Insurance
  - ☐ Operations and Maintenance Manual (*for artwork that is engineered or includes lighting, or when requested by the district transportation art coordinator*)
- *= Required Documents*

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

PROPOSAL

- **Transportation Art Proposal:**

A Transportation Art Proposal (TAP) is submitted by the public agency that has jurisdiction over the area where the Transportation ART/Community Identification will be installed. Public agencies should contact the Caltrans District Transportation Art Coordinator (DTAC) to develop the final qualified TAP for submittal to the District Director for approval. Transportation Art/Community Identification included as part of a capital improvement project will be reviewed and approved through the Caltrans project development process, and as directed by these guidelines

Transportation Art/ Community Identification proposals must consist of plans, specifications, artist renderings, and other required documents that are prepared by the artist, designer, licensed landscape architect, architect, or professional engineer and include the following:
*(Attached required documents. Enter "**SEE ATTACHED**" or "**N/A**" if "Not applicable", where indicated to enter text)*

- ARTWORK: (*Description of the proposed Transportation Art/Community Identification, including a model or scaled plans, elevations, sections, details, and other information necessary to convey location, view from all sides, materials, and construction or installation methods.*)

Community Name (*If Community Identification Proposal*):

Revised (08-30-2023)

Describe the proposed artwork and color scheme, paint, and protective materials, etc.

(*If proposed Transportation Art/Community Identification involves lighting, provide written description of proposed lighting, including any plans, details or specifications stamped by a licensed electrical engineer.*)

Revised (08-30-2023)

- **Attachments:**

Furnish the following attachments as need for the transportation art proposal. Check all that apply.

☐ ATTACHMENT A - RESOLUTION and PUBLIC ENGAGEMENT (*Documentation of local community support for the art proposal. Describe decision process and method for providing fair opportunity to express opposition or support to reach consensus*)
(Provide a copy of local public agency Adopted Resolution or another official document)

☐ ATTACHMENT B - IMAGES (EXISITNG CONDITIONS & PROPOSED ARTWORK): (*Show images of aerial and ground view of existing site location before and after artwork is installed.*)

☐ ATTACHMENT C - ARTIST'S RESUME: (*Description and documentation of the artist's work and background*)

☐ ATTACHMENT D - COST ESTIMATE: (*Proposed cost estimate and cost breakdown.*)

☐ ATTACHMENT E - CONSTRUCTION / INSTALLATION SCHEDULE: (*Include tentative start and end date, and construction duration.*)

☐ ATTACHMENT F - MATERIAL DATA AND SAFETY SHEETS (*Provide data sheets for all material to be used in the construction of the Transportation Art/Community Identification.*)

☐ ATTACHMENT G - TRAFFIC MANAGEMENT/CONTROL PLANS: (*Briefly describe the plan/method for closing streets and sidewalks if necessary. Include detour plans, specifications, lane closure charts and tables indicating closure times for each day of the week, stamped by a licensed engineer. Include cost estimate for this work in Attachment C.*)

☐ ATTACHMENT H - WATER POLLUTION CONTROL PLAN: (*Include drawings and specifications stamped by a licensed engineer. Include cost estimate for this work in Attachment C.*)

☐ ATTACHMENT I - ENVIRONMENTAL DOCUMENT (*Provide Environmental clearance document.*)

☐ ATTACHMENT J - RAILROAD CLEARANCE: (*Provide railroad clearance documents if proposed Transportation Art/Community Identification is within 25 feet of railroad right of way.*)

☐ ATTACHMENT K - PERMIT ENGINEER EVALUATION REPORT (PEER): (*When required by the Caltrans District Transportation Art Coordinator, provide PEER describing and justifying nonstandard design or construction. The PEER must be stamped by a licensed engineer.*)

(*Add attachments L through N as needed. Include description of attachment*)

☐ ATTACHMENT L -

☐ ATTACHMENT M -

☐ ATTACHMENT N -

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

COPYRIGHT LICENSE AND WAIVER OF MORAL RIGHTS IN THE ARTWORK

(Provide a copy of executed CLAW as a separate attachment, along with Exhibits A & B)

- **Copyright License and Waiver or Moral Rights in the Artwork Agreement (CLAW):**

Transportation art or community identification located within State highway right of way is a benefit to the people of California and will become property of the State. Prior to installation of the approved Transportation Art/Community Identification, the artist(s) and the local public agency must provide an executed Copyright License and Waiver of Moral Rights in the Artwork agreement (CLAW), containing terms and conditions approved by Caltrans.

The agreement will allow the artist(s) to maintain the copyright of the artwork, while Caltrans shall own the title of the artwork as well as license to make certain, noncommercial uses of the artwork.

The final executed Copyright License and Waiver of Moral Rights in the Artwork (CLAW) agreement must include the following:

EXHIBIT A - ARTWORK:

Final artwork name: The *described in* the Copyright License and Moral Rights Waiver in the Artwork (CLAW), is incorporated by reference, and includes the following *items:*

- *Written description of artwork, inspiration, location, and materials used*
- *All preliminary drawings, concept sketches, illustrations, photographs, renderings, photo simulations and any other visual media created in the development of the final proposed artwork*
- *Engineering plans, drawings, details, specifications, studies, and calculations used in the development of the final proposed artwork (when required)*

Estimated Completion Date: _____

EXHIBIT B - LOCAL AGREEMENTS:

Provide a copy of all agreements between the public agency and the artist(s) pertaining to but not limited to the design, installation, operation, maintenance, and/or removal of the transportation art. The signed and executed Local Agency Agreement, including all the exhibits to the Local Agency Agreement. The Local Agency/Artist Agreement (LAA) must include, without conflicting terms, the following language:

> [Artist] hereby agrees that title to [the Artwork] shall be owned by Caltrans and Caltrans shall have a license to make certain noncommercial uses of [the Artwork]. [Artist] acknowledges that by signing and executing the Caltrans Copyright License and Waiver of Moral Rights in Artwork agreement, which is hereby incorporated by reference and made part of this Agreement as Exhibit [__], Artist has conveyed or will convey title in [the Artwork] to Caltrans, has waived or will waive any and all moral rights to [the Artwork], and has granted or will grant Caltrans a nonexclusive, perpetual, irrevocable, royalty-free, world-wide, sublicensable license to [the Artwork].

Revised (08-30-2023)

TRANSPORTATION ART / COMMUNITY IDENTIFICATION PROPOSAL

TRANSPORTATION ART MAINTENANCE AGREEMENT

(Caltrans will provide a draft Transportation Art Maintenance Agreement template for this section during preliminary review. Separately attach the final signed Transportation Art Maintenance Agreement before submitting the Encroachment Permit application)

- **Transportation Art Maintenance Agreement (TAMA):**

*Prior to the issuance of the **Transportation Art Maintenance Agreement (TAMA)**, provide a brief description of the long-term maintenance plan and schedule. Discuss regular cleaning, graffiti removal, damage repair, removal of art (if necessary), and other work as required.*

(This information will be used in preparation of the final TAMA by Caltrans and provided to you for signature)

Note - For art proposal with painted murals on concrete surfaces, the typical expected lifespan is approximately 25 to 32 years, depending on local materials use, application method, and environmental factors. Please include as part of the maintenance plan, a description for either restoring or removing the artwork after this period. If the proposal includes lighting, describe method of removal if the lighting can no longer be maintained.

1. *Provide an aerial map/satellite view of proposal location as **ATTACHMENT A** to the TAMA.*
2. *Provide a copy of the Certificate of Insurance as **ATTACHMENT B** to the TAMA.*
3. *Attach a copy of the draft Maintenance Plan or Operations and Maintenance Manual (OMM) as **ATTACHMENT C** to the TAMA for the completed Transportation Art /Community Identification. Describe method and materials for cleaning, graffiti removal, anti-graffiti coating application, damage repair and restoration, and any additional operation instructions or special needs for features such as lighting or other engineered feature. The OMM should also provide instruction for removal of the Transportation Art /Community Identification, for if/when removal becomes necessary.*

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: PFA1: Rocklin Public Financing Authority's Audited Basic Financial Statements for Fiscal Year 2024/25

Date: February 24, 2026

Submitted By: Angela Doyle, Senior Accountant
Daniel Choe, Administrative Services Deputy Director

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the Rocklin Public Financing Authority Accepting the Audited Basic Financial Statements for the Fiscal Year Ended June 30, 2025.

Background:
The Joint Exercise of Powers Act of the California Government Code Title 1, Division 7, Chapter 5, requires an annual audit of joint powers authorities and preparation of a report. The Rocklin Public Financing Authority (Authority) is a joint powers authority established by an agreement between the City of Rocklin and the former Rocklin Redevelopment Agency.

The Authority is governed by a Board consisting of members of the City Council. Oversight responsibility, including the ability to conduct independent financial affairs, issue debt instruments, approve budgets, and otherwise influence operations and account for fiscal matters, is exercised by the Authority's governing board. The Authority is reported as a blended component unit of the City for financial reporting purposes, and this Basic Financial Statements report reflects the assets, liabilities, fund balances/net position, revenues, and expenditures of the Authority only.

An independent financial audit of the Rocklin Public Financing Authority, performed by the auditing firm of Chavan & Associates, LLP for the year ended June 30, 2025, has been completed. The Basic Financial Statements of the Rocklin Public Financing Authority, for the year ended June 30, 2025, have been prepared. Chavan & Associates, LLP has issued an unqualified ("clean") auditor's opinion.

The Audited Basic Financial Statements for the Year Ended June 30, 2025 is now presented to the Rocklin Public Financing Authority Board, for acceptance by resolution.

Fiscal Impact:
There is no direct fiscal impact from the staff recommendation.

ATTACHMENTS:

1. Rocklin Public Financing Authority Resolution
2. RPFA Resolution Exhibit A - FY 2024/25 RPFA Audit Report

RESOLUTION NO. 2026- PFA

RESOLUTION OF THE ROCKLIN PUBLIC FINANCING AUTHORITY
ACCEPTING THE AUDITED BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

WHEREAS, the Joint Exercise of Powers Act, California Government Code Title 1, Division 7, Chapter 5, requires an annual audit of joint powers authorities and preparation of a report; and

WHEREAS, Chavan & Associates LLP performed an independent audit of the Rocklin Public Financing Authority for the year ended June 30, 2025, and prepared Basic Financial Statements of the Rocklin Public Financing Authority; and

WHEREAS, Chavan & Associates LLP has issued an unqualified ("clean") auditor's opionion.

NOW, THEREFORE, BE IT RESOLVED by the Rocklin Public Financing Authority as follows:

Section 1. The audited Basic Financial Statements for the Rocklin Public Financing Authority for fiscal year ended June 30, 2025, attached hereto as Exhibit "A," are accepted.

PASSED AND ADOPTED this 24th day of February, 2026, by the following vote:

AYES: Members:
NOES: Members:
ABSENT: Members:
ABSTAIN: Members:

_____
David Bass, Chair

ATTEST:

_____
Avinta Singh, Secretary

ROCKLIN PUBLIC FINANCING AUTHORITY

AUDITED FINANCIAL STATEMENTS

FOR THE YEARS ENDED
JUNE 30, 2025 AND 2024

Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Road #5
Morgan Hill, CA 95037

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ROCKLIN PUBLIC FINANCING AUTHORITY
AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025 AND 2024

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Rocklin Public Financing Authority
Rocklin, California

Report on the audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rocklin Public Financing Authority (the "Authority"), as of and for the year ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Authority, as of June 30, 2025 and 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of a Matter

Deficit Net Position

As of June 30, 2025 and 2024, the Authority's net position in its Government-wide financial statements was reported at a deficit mostly because of long-term liabilities as reported in Note 3 and deferred gains from the defeasance of long-term debt. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of

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management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2025, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

C & A LLP

November 30, 2025
Morgan Hill, California

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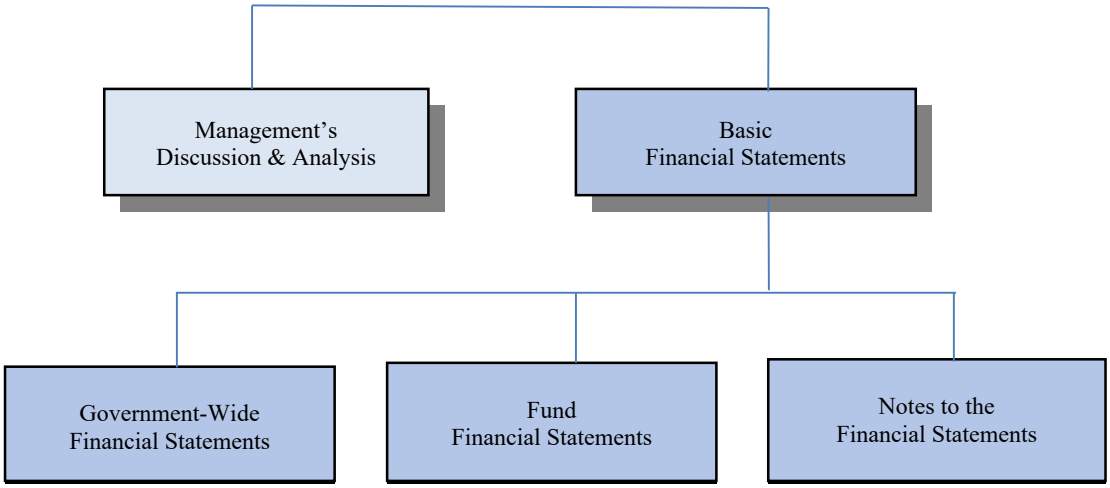
MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The Management's Discussion and Analysis (MD&A) is an integral component of the Authority's Annual Financial Report, as shown in the overview below. The purpose of the MD&A is to present a discussion and analysis of the Authority's financial performance for the fiscal year ended on June 30, 2025. This information, presented in conjunction with the Basic Financial Statements, is intended to provide a comprehensive understanding of the Authority's operations and financial standing.

Required Components of the Annual Financial Report



THE BASIC FINANCIAL STATEMENTS

The Basic Financial Statements are comprised of 1) Government-wide (Authority-wide) Financial Statements, and; 2) Fund Financial Statements. These two sets of financial statements provide the reader two different perspectives of the Authority's financial activities and financial position.

Government-wide Financial Statements provide a longer-term view of the Authority's activities as a whole, and comprise the *Statement of Net Position* and the *Statement of Activities*. The *Statement of Net Position* provides information about the financial position of the Authority as a whole, including all its capital assets and long-term liabilities on a full accrual basis, similar to that used by corporations. The *Statement of Activities* provides information about all the Authority's revenues and its expenses, also on a full accrual basis, with the emphasis on measuring net revenues and/or expenses for each of the Authority's programs. The *Statement of Activities* explains in detail the change in Net Position for the fiscal year.

All of the Authority's activities are required to be grouped into government activities and business-type activities. The entire amount in the *Statement of Net Position* and the *Statement of Activities* are also required to be separated into governmental activities or business-type activities in order to distinguish between these two types of activities of the Authority.

Fund Financial Statements report the Authority's operations in more detail than the government-wide statements and focus primarily on the short-term activities of the Authority's general fund and other major funds. The Fund Financial Statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt, and other long-term amounts.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table summarized the Authority's ending net position:

Table 1 - Net Position

	2025	2024	Dollar Change	Percent Change	2023
Assets					
Current	$ 597,286	$ 1,105,003	$ (507,717)	-45.9%	$ 1,602,199
Total Assets	$ 597,286	$ 1,105,003	$ (507,717)	-45.9%	$ 1,602,199
Liabilities					
Current	$ 524,823	$ 516,181	$ 8,642	1.7%	$ 508,623
Noncurrent liabilities	-	521,002	(521,002)	-100.0%	1,029,183
Total Liabilities	$ 524,823	$ 1,037,183	$ (512,360)	-49.4%	$ 1,537,806
Deferred Inflows of Resources	$ 442,202	$ 663,305	$ (221,103)	-33.3%	$ 884,408
Net Position					
Restricted	$ 68,532	$ 68,364	$ 168	0.2%	$ 68,193
Unrestricted	(438,271)	(663,849)	225,578	34.0%	(888,208)
Total Net Position	$ (369,739)	$ (595,485)	$ 225,746	37.9%	$ (820,015)

The changes in current assets, total liabilities and deferred inflow of resources were the results of scheduled debt service payments and the amortization of deferred gains from defeasance.

GOVERNMENTAL ACTIVITIES

An analysis of the changes in revenues, special items, and expenses by type of significant events follows:

Table 2 - Statement of Changes in Net Position

	2025	2024	Dollar Change	Percent Change	2023
General Revenues					
Investment earnings	$ 238,620	$ 249,644	$ (11,024)	-4.4%	$ 260,341
Expenses					
Interest on long-term debt	12,874	25,114	(12,240)	-48.7%	34,938
Increase / (Decrease) in Net Position	225,746	224,530	1,216	-0.5%	225,403
Net Position, Beginning of Year	(595,485)	(820,015)	224,530	-27.4%	(1,045,418)
Net Position, End of Year	$ (369,739)	$ (595,485)	$ 225,746	-37.9%	$ (820,015)

Significant changes in governmental revenues consisted of the following:

Investment earnings accounted for 100% of all revenue. Interest rates on Authority investments are predetermined and, therefore, subject to limited interest rate risk, providing a stable revenue source for the Authority.

DEBT ADMINISTRATION

The following table summarizes the Authority's debt at the end of the year:

Table 3 - Long-Term Debt

	2025	2024	Dollar Change	% Change	2023
Bank Loan - RPFA Refunding	$ 521,002	$ 1,029,183	$ (508,181)	-49.4%	$ 1,526,806

Additional detail and information on long-term debt activity is described in the notes to the financial statements (Note 3).

BUDGETARY HIGHLIGHTS

Changes from the Authority's original budget to the final budget are detailed in the Required Supplementary Information Section along with a comparison to actual activity for the year ended. Changes to the Authority's budget that increase appropriations in a fund must be approved by a resolution of the Board. Appropriations did not change during the year. The adopted and final expenditure budget was $525,300.

REQUEST FOR FINANCIAL INFORMATION

This financial report is designed to provide our customers and creditors a general overview of the Rocklin Public Financing Authority's finances and seeks to demonstrate the Authority's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Deputy Director of Administrative Services, 3970 Rocklin Road, Rocklin, California, 95677.

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BASIC FINANCIAL STATEMENTS

Rocklin Public Financing Authority
Statement of Net Position
June 30, 2025 and 2024

	Governmental Activities	
	2025	2024
ASSETS		
Current Assets:		
Cash and investments	$ 7,752	$ 7,456
Restricted cash and investments	589,534	1,097,547
Total Assets	$ 597,286	$ 1,105,003
LIABILITIES		
Current Liabilities:		
Interest payable	$ 3,821	$ 8,000
Long-term debt - due within one year	521,002	508,181
Total Current Liabilities	524,823	516,181
Noncurrent Liabilities:		
Long-term debt - due after one year	-	521,002
Total Noncurrent Liabilities	-	521,002
Total Liabilities	$ 524,823	$ 1,037,183
DEFERRED INFLOWS OF RESOURCES		
Deferred Gain on Early Defeasance of Long-Term Debt	$ 442,202	$ 663,305
NET POSITION		
Restricted	$ 68,532	$ 68,193
Unrestricted	(438,271)	(663,678)
Total Net Position	$ (369,739)	$ (595,485)

The accompanying notes are an integral part of these financial statements.

Rocklin Public Financing Authority
Statement of Activities
For the year ended June 30, 2025 and 2024

Functions/Programs	Net (Expense) Revenue and Change in Net Position 2025	2024
Governmental Activities		
Expenses:		
Interest on long-term debt	$ (12,874)	$ (25,114)
General Revenues:		
Investment earnings	238,620	249,644
Change in Net Position	225,746	224,530
Net Position - Beginning of Year	(595,485)	(820,015)
Net Position - End of Year	$ (369,739)	$ (595,485)

The accompanying notes are an integral part of these financial statements.

Rocklin Public Financing Authority
Balance Sheet
Governmental Funds
June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and investments	$ 7,752	$ 7,456
Restricted cash and investments	589,534	1,097,547
Total assets	$ 597,286	$ 1,105,003
FUND BALANCE		
Restricted for debt service	$ 597,286	$ 1,105,003
Total fund balance	$ 597,286	$ 1,105,003

The accompanying notes are an integral part of these financial statements.

Rocklin Public Financing Authority
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2025 and 2024

	2025	2024
Total Fund Balances - Total Governmental Funds	$ 597,286	$ 1,105,003
Amounts reported for governmental activities in the statement of net position were different because:		
Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet.	(3,821)	(8,000)
Long-term debt defeasances are reported in the funds as other financing uses based on cash payments related to the repayment of debt. However, the difference between the refunded debt and the refunding debt is reported as a deferred gain or loss in the government-wide statement of net position.	(442,202)	(663,305)
Long-term obligations were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:		
Pacific Premier bank loan	(521,002)	(1,029,183)
Net Position of Governmental Activities	$ (369,739)	$ (595,485)

The accompanying notes are an integral part of these financial statements.

Rocklin Public Financing Authority
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the year ended June 30, 2025 and 2024

	2025	2024
REVENUES		
Use of money and property	$ 17,517	$ 28,541
Total Revenues	17,517	28,541
EXPENDITURES		
Debt service:		
Principal	508,181	497,623
Interest and fiscal charges	17,053	28,114
Total Expenditures	525,234	525,737
Net Change in Fund Balance	(507,717)	(497,196)
Fund Balance Beginning	1,105,003	1,602,199
Fund Balance Ending	$ 597,286	$ 1,105,003

The accompanying notes are an integral part of these financial statements.

Rocklin Public Financing Authority

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities

For the year ended June 30, 2025 and 2024

	2025	2024
Net Change in Fund Balances - Total Governmental Funds	$ (507,717)	$ (497,196)
Amounts reported for governmental activities in the Statement of Activities and Changes in net position were different because:		
Repayment of long-term debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of net position.	508,181	497,623
In governmental funds, deferred gain on early retirement of long-term debt is recognized as other finances uses. In the government-wide statements, the deferred gain on early retirement of long-term debt is amortized over the life of the debt. The difference between other financing uses and amortization is:	221,103	221,103
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities and Changes in net position, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in accrued interest from from prior year.	4,179	3,000
Change in Net Position of Governmental Activities	$ 225,746	$ 224,530

The accompanying notes are an integral part of these financial statements.

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NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

On December 13, 1994, pursuant to Article 1 of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California, the City of Rocklin (City) authorized the formation of a joint powers authority with the former Rocklin Redevelopment Agency to be known as the Rocklin Public Financing Authority (Authority).

The Authority is governed by a Board consisting of members of the City Council. Oversight responsibility, the ability to conduct independent financial affairs, issue debt instruments, approve budgets, and otherwise influence operations and account for fiscal matters is exercised by the Authority's governing board. The Authority is a blended component unit of the City for financial reporting purposes and the accompanying basic financial statements reflect the assets, liabilities, fund balances/net position, revenues, and expenditures/expenses of the Authority only.

The basic financial statements of the Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority's accounting policies are described below.

A. Financial Reporting Entity

As defined by GASB Statement No. 39, *The Financial Reporting Entity*, the Authority is not financially accountable for any other entity other than itself, nor are there any other entities for which the nature and significance of their relationship with the Authority are such that exclusion would cause the Authority's financial statements to be misleading or incomplete.

B. Basis of Presentation, Accounting and Measurement Focus

The accounts of the Authority are organized and accounted for in a governmental type debt service fund, which is considered a separate accounting entity. This debt service fund was established to account for the debt service activity of the Public Financing authority. The operations of a fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in a fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The Authority's government-wide financial statements include a *Statement of Net Position* and a *Statement of Activities*. These statements present summaries of governmental activities for the Authority.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Authority's assets, deferred outflows of resources, liabilities, deferred inflows of resources (including capital assets, as well as infrastructure assets, and long-term liabilities), are included in the accompanying *Statement of Net Position*, as applicable. The *Statement of Activities* presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or segment.

Governmental Fund Financial Statements

Governmental fund financial statements include a *Balance Sheet* and a *Statement of Revenues, Expenditures and Changes in Fund Balances* for the Authority's one major governmental fund. An accompanying schedule is presented to reconcile and explain the differences in fund balance as presented in these statements to the net position presented in the government-wide financial statements.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the balance sheets, as applicable. The *Statement of Revenues, Expenditures and Changes in Fund Balances* present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (up to 60 days after year-end) are recognized when due. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the combined balance sheet and revenue is recognized.

C. Cash Deposits and Investments

For the purposes of the Statement of Net Position, "cash and investments" includes all demand, savings accounts, and certificates of deposits, or short-term investments with an original maturity of three months or less.

The City has oversight responsibility for all Authority cash and investments.

The California Government Code requires California banks and savings and loan associations to secure government cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral is considered to be held in the government's name.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

D. Deferred Outflows/Deferred Inflows

Deferred outflows of resources is a consumption of net position by the Authority that is applicable to a future reporting period; for example, prepaid items and deferred charges. Deferred inflows of resources is an acquisition of net position by the Authority that is applicable to a future reporting period; for example, advance collections or deferred gains from the early defeasance of long-term debt.

E. Interest Payable

In the government-wide financial statements, interest payable for long-term debt is recognized as an incurred liability. In the fund financial statements, governmental fund types do not recognize the interest payable when the liability is incurred. Interest on long-term debt is recorded in the fund statements when the payment is made.

F. Long-Term Debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The Long-term debt consists of a bank loan from Pacific Premier Bank.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as revenue and payment of principal and interest reported as expenditures.

G. Fund Balances

In accordance with GASB Statement No. 54*, Fund Balance Reporting and Governmental Fund Type Definitions*, the Authority classifies governmental fund balances as follows:

Nonspendable
Nonspendable fund balance includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted
Restricted fund balance includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed
Committed fund balance includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Committed fund balances are imposed by the Authority's governing board.

Assigned
Assigned fund balance includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Authority Manager.

Unassigned
The Unassigned fund balance category represents fund balance which may be held for specific types of uses or stabilization purposes, but is not yet directed to be used for a specific purpose. The detail of amounts reported for each of the above defined fund balance categories is reported in the governmental funds balance.

Flow Assumption / Spending Order Policy
When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the Authority considers restricted funds to be spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the Authority considers amounts to be spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Authority's governing board has directed otherwise.

H. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets
This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position. The Authority did not report any capital assets at the end of the year.

Restricted Net Position
This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments. Certain proceeds from debt are reported as restricted net position because their use is limited by applicable debt or other covenants.

Unrestricted Net Position
This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The detail of amounts reported for each of the above defined net position categories is reported in the government-wide Statement of Net Position.

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Authority's policy is to apply restricted net position first.

I. Budgets

Budgets are prepared on the modified accrual basis of accounting, in which debt principal and interest, and capital assets acquired are recorded as expenditures and depreciation is not recorded.

The Authority follows these procedures in establishing the budgetary data reflected in the financial statements:

1. By May 15, management recommends to the Board a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The budget is legally enacted through passage of a motion during a Board meeting prior to the commencement of the new fiscal year.
3. The Board approves all budget transfers and revisions.
4. Formal budgeting is employed as a management control device during the year.
5. Budgets for the Debt Service Fund are adopted on a basis consistent with accounting principles generally accepted in the United States (GAAP).

Budgeted amounts are as originally adopted or as amended by the Board. There were no amendments recorded for the fiscal year.

J. Use of Estimates

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

K. Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

L. Implemented Accounting Pronouncements

GASB Statement No. 102, Certain Risk Disclosures

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions for (1) the concentration or constraint (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The implementation of this standard did not have a material impact on the Authority's financial statements and management determined there were no were concentrations or constraints that make the Town vulnerable to the risk of substantial impact.

M. Upcoming Accounting and Reporting Changes

The Authority is currently analyzing its accounting practices to determine the potential impact on the financial statements of the following recent GASB Statements:

GASB Statement No. 103, *Financial Reporting Model Improvements*

This Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability.

This Statement establishes new accounting and financial reporting requirements or modifies existing requirements related to (a) Management's discussion and analysis (MD&A) (b) Unusual or infrequent items (c) Presentation of the proprietary fund statement of revenues, expenses, and change in fund net position (d) Information about major component units in basic financial statements (5) Budgetary comparison information (6) financial trend information in the statistical section.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major

class of asset. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2025, cash and investments were reported in the financial statements as follows:

	Fair Value		Total Cash and Investments
	Unrestricted	Restricted	
Cash held with City of Rocklin	$ 7,752	$ -	$ 7,752
Bank money market accounts	-	68,532	68,532
Special assessment loan investments	-	521,002	521,002
Total cash and investments	$ 7,752	$ 589,534	$ 597,286

As of June 30, 2024, cash and investments were reported in the financial statements as follows:

	Fair Value		Total Cash and Investments
	Unrestricted	Restricted	
Cash held with City of Rocklin	$ 7,456	$ -	$ 7,456
Bank money market accounts	-	68,364	68,364
Special assessment loan investments	-	1,029,183	1,029,183
Total cash and investments	$ 7,456	$ 1,097,547	$ 1,105,003

A. Cash Deposits

The California Government Code requires California banks and savings and loan associations to secure the Authority's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest, and places the Authority ahead of general creditors of the institution.

The market value of pledged securities must equal at least 110 percent of the Authority's cash deposits. California law also allows institutions to secure Authority deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the Authority's total cash deposits. The Authority has waived the collateral requirements for cash deposits which are fully insured to $250,000 by the Federal Deposit Insurance Corporation (FDIC).

B. Safekeeping

Securities purchased from broker-dealers are held in third party safekeeping by the trust department of the broker-dealer or other designated third-party trust in the Authority/City’s name and control, whenever possible.

C. Investment

Loans to CFD's No. 6, No. 8 and No. 9 (special assessments) are investments of the Authority. The balance as of June 30, 2025 and 2024 was $521,002 and $1,029,183, respectively.

D. Investment Policies

Under the provisions of the Authority's investment policy, and in accordance with California Government Code, the following investments are authorized:

Category	Standard
U.S. Treasuries	No portfolio limit; 5 years max maturity
Federal Agencies	No portfolio limit; 20% max callable federal agency securities; 30% max per institution/issuer; 5 years max maturity
Supranational Obligations	"AA" rated or better by a NRSRO; 30% portfolio max; 10% max per institution/issuer; 5 years max maturity; USD denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by IBRD, IFC, or IADB; Eligible for purchase and sale within the U.S.
Municipal Securities (CA, Other States)	"A" rating category or better by a NRSRO; 30% portfolio max; 5% max per institution; 5 years max maturity
Corporate Medium Term Notes	"A" rating category or better by a NRSRO; 30% portfolio max; 5% max per institution/issuer; 5 years max maturity; Issued by corporations organized and operating within the U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S.
Mortgage-Backed Securities	"AA" rating category or better by a NRSRO; 20% portfolio max; 5% max per institution/issuer; 5 years max maturity; Mortgage Pass-Through Securities, Collateralized Mortgage Obligations, Asset-Backed, or Mortgage-Backed bonds
Negotiable Certificates of Deposit (NCD)	The amount invested in NCDs subject to limitations of California Government Code; Any amount above the FDIC insured limit must be issued by institutions which have short-term debt obligations rated "A-1" or better by a NRSRO; or long-term obligations rated "A" or its equivalent or better by a NRSRO; 30% portfolio max (combined with CDARS); 5% max per institution/ issuer; 5 years max maturity
Time Deposits (Non-negotiable CD/TD)	20% portfolio max; Max per institution/issuer limited to maximum covered under federal insurance; 5 years max maturity; Non-negotiable time deposits FDIC or collateralized in accordance with California Government Code and the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA)
Collateralized Bank Deposits	No portfolio limit; deposits with financial institutions will be collateralized with pledged securities per California Government Code, Section 53651
Banker's Acceptances	Short-term debt obligations "A-1" rating category or better by a NRSRO or long-term debt obligations "A" rating category or better by a NRSRO; 40% portfolio max; 5% max per institution/issuer; 180 days max maturity
Commercial Paper	Issued by domestic corporation with assets >$500 million and having an "A-1" long-term rating or better by a NRSRO or if the issuer has other debt obligations, having an "A" long-term rating or better by a NRSRO; or Issuer organized in the U.S. as a special purpose corporation, trust, or limitied liability company with program-wide credit enhancements and an "A-1" rating or better by a NRSRO; 25% portfolio max; 5% max per institution/issuer; 10% max of the outstanding paper of the issuing corporation; 270 days maturity

Category	Standard
Money Market Mutual Funds	20% portfolio max; 20% max per shares of any one Money Market Mutual Fund; Shares of beneficial interest issued by Mutual Funds and Money Market Funds registered with SEC under the Investment Company Act of 1940; Companies shall either: (i) Attain highest rating by two NRSROs; or (ii) Have an investment adviser registered with SEC with > 5 years experience investing in securities as authorized by by California Government Code, Section 53601, inclusive and with AUM >$500 million; The purchase price of shares of Mutual Funds or Money Market Funds shall not include any commission that the companies may charge
Mutual Funds	20% portfolio max; 10% max per shares of any one mutual fund; Shares of beneficial interest issued by Mutual Funds and Money Market Funds registered with SEC under the Investment Company Act of 1940; Companies shall either: (i) Attain highest rating by two NRSROs; or (ii) Have an investment adviser registered with SEC with > 5 years experience investing in securities as authorized by California Government Code, Section 53601 and with AUM >$500 million; Mutual Funds that invest in securities and obligations as authorized under California Government Code, Section 53601 (a) to (k) and (m) to (q). The purchase price of shares of Mutual Funds or Money Market Funds shall not include any commission that the companies may charge
Local Agency Investment Fund (LAIF)	Maximum amount permitted by State law and LAIF
Local Government Investment Pools	25% portfolio max in the Placer County Treasurer's Investment Pool
Repurchase Agreements	No portfolio limit; 1 year max maturity; 102% collateralized; Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third-party custodian; Repurchase agreements are subject to a Master Repurchase Agreement (in the form developed by SIFMA) between the City and the provider of the repurchase agreement

E. Risk Disclosures

Interest Rate Risk
Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the term of an investment's maturity, the greater the sensitivity to changes in market interest rates.

Credit Risk
Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2025 and 2024, the Authority's investments were in compliance with the ratings required by the Authority's investment policy, indenture agreements and Government Code.

Concentrations of Credit Risk
The investment policy of the Authority contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2025 and 2024, the Authority invested 1% of its cash in money market accounts with Pacific Premier Bank and 99% in special assessment debt.

Custodial Credit Risk
For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The California Government Code and the Authority's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for

investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

F. Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

Money market accounts were valued using Level 2 inputs and special assessment bonds were valued using Level 1 inputs.

NOTE 3 - NONCURRENT LIABILTIIES

The Authority's changes in noncurrent liabilities were as follows for the year ended June 30, 2025:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Direct Borrowing:					
Pacific Premier Bank Loan - RPFA Refunding	$ 1,029,183	$ -	$ 508,181	$ 521,002	$ 521,002

The Authority's changes in noncurrent liabilities were as follows for the year ended June 30, 2024:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Direct Borrowing:					
Pacific Premier Bank Loan - RPFA Refunding	$ 1,526,806	$ -	$ 497,623	$ 1,029,183	$ 508,181

Rocklin Public Finance Authority Bank Loan
On July 1, 2017, the City, on behalf of Community Facilities Districts (CFD) 6, 8 and 9, agreed to borrow from the Rocklin Public Financing Authority (Authority) an amount necessary to refund 1999 CFD special tax bonds and pledged the special tax revenues levied in each CFD to the Authority. In the 2017 Special Tax Revenue Refunding Loan Agreement, the Authority agrees to borrow from Bank, the funds necessary to refund the 1999 CFD special tax bonds and in turn, refund the Authority’s 2003 refunding revenue bonds. The Bank loan is secured by a pledge of the revenues received by the Authority from the 2017 CFD loan payments. Bank has no remedy against the City if special taxpayers in the CFD's fail to make their payments. The loan was $5,000,077 at a fixed interest rate of 2.2% and matures on September 1, 2025. This loan was reported as City debt as required by GASB 62 and NCGA Statement 5. The refunding resulted in an economic gain of $1,989,923, which will be amortized over the life of the loan.

The annual debt service requirements for long-term debt was as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 521,002	$ 5,731.00	$ 526,733

NOTE 4 - COMMITMENTS AND CONTINGENCIES

Lawsuits

The Authority could be exposed to certain matters of litigation that arise in the normal course of conducting Authority business. Management believes, based upon consultation with the Authority Attorney, that any cases, in the aggregate, would not be expected to result in a material adverse financial impact on the Authority.

OTHER INDEPENDENT AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of the
Rocklin Public Financing Authority
Rocklin, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Rocklin Public Financing Authority (the "Authority") as of and for the year ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 30, 2025.

Internal Control over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion

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on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

November 30, 2025
Morgan Hill, California

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Engineering and Traffic Survey

Date: February 24, 2026

Submitted By: Wolf Stephenson, Assistant Civil Engineer
David Mohlenbrok, Community Development Director

Department: Community Development

Recommendation:
Introduce, Waive the Full Reading and Read By Title Only, an Ordinance of the City Council of the City of Rocklin Amending Chapter 10.11 of Title 10 of the Rocklin Municipal Code Related to Speed Limits within the City of Rocklin.

Background:
On October 14, 2025, the Community Development Department introduced an Ordinance to amend Chapter 10.11 of Title 10 of the Rocklin Municipal Code related to speed limits based on the results of the 2025 Engineering and Traffic Survey (E&TS); the Ordinance was passed and adopted by the City Council on October 28, 2025. The E&TS included four roadway segments identified as requiring a re-survey before final speed recommendations could be made. The additional surveys are now complete, and the purpose of this ordinance is to incorporate the following results:

- Sierra College Boulevard, between Granite Drive and Bass Pro Drive/Dominguez Road, will retain the existing 40 MPH speed limit.
- University Avenue, between Whitney Ranch Parkway and Ranch View Drive, will retain the existing 35 MPH speed limit.
- Sierra College Boulevard, between Rocklin Road and the City of Roseville border, will retain the existing 50 MPH speed limit.
- Whitney Ranch Parkway, between State Route 65 and Wildcat Boulevard, will be reduced to a 40 MPH speed limit, from the current 45 MPH speed limit.

Fiscal Impact:
There is no direct fiscal impact associated with the staff recommendation.

ATTACHMENTS:
1. Ordinance
2. Engineering and Traffic Surveys for the City of Rocklin

ORDINANCE NO. XXXX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROCKLIN AMENDING CHAPTER 10.11 OF TITLE 10 OF THE ROCKLIN MUNICIPAL CODE RELATED TO SPEED LIMITS WITHIN THE CITY OF ROCKLIN

The City Council of the City of Rocklin does ordain as follows:

Section 1. **Purpose and Intent**. Title 10 of the Rocklin Municipal Code (RMC) entitled "Vehicles and Traffic" sets forth the City's regulations applicable to vehicles and traffic. Chapter 10.11 - Speed Limits establishes speed limits within the City of Rocklin that are below prima facie limits set by state laws pursuant to the authorization set forth in the Vehicle Code based on the Engineering and Traffic Survey for the City of Rocklin dated February 4, 2026 and to ensure such speed limits are enforceable.

Section 2. **Authority**. The City Council enacts this ordinance under the authority granted to cities by Article XI, Section 7 of the California Constitution and Government Code section 37100.

Section 3. **Enactment**. Chapter 10.11 shall be amended to provide Speed Limits under Title 10 as set forth below:

10.11 SPEED LIMITS

10.11.010 Findings.

A. Pursuant to Chapter 10.10 of the Rocklin Municipal Code and the authority contained in the Vehicle Code, the City Council determines upon the basis of an engineering and traffic survey that the prima facie speed limits set forth in this section would facilitate the orderly movement of vehicle traffic and would be reasonable and safe, and it is determined that a speed limit greater than those hereinafter set would be more than is reasonable and safe.

B. Based upon the review of the engineering and traffic survey and related information, the City Council determines that the following streets shall have the following posted speed limits and are established according to law:

1. 3rd Street:
   a. Between Sunset Boulevard and Farron Street, 30 MPH.

2. 5th Street:
   a. Between Midas Avenue and Third Street, 25 MPH.

3. Argonaut Avenue:
   a. Between Whitney Boulevard and Midas Avenue, 30 MPH,

b. Between Midas Avenue and End, 30 MPH.

4. Blue Oaks Boulevard:
a. Between the City of Roseville border and Sunset Boulevard, 45 MPH.

5. Bridlewood Drive:
a. Between Wildcat Boulevard and Whitney Ranch Parkway, 35 MPH.

6. China Garden Road:
a. Between Aguilar Road and End, 45 MPH.

7. Clover Valley Road:
a. Between Midas Avenue and Rawhide Road, 30 MPH.

8. Crest Drive:
a. Between Stanford Ranch Road and Park Drive, 35 MPH.

9. Delmar Avenue:
a. Between Pacific Street and the Town of Loomis border, 35 MPH.

10. Dominguez Road:
a. Between Pacific Street and Granite Drive, 35 MPH.

11. Fairway Drive:
a. Between Sunset Boulevard and Stanford Ranch Road, 35 MPH.

12. Farrier Road:
a. Between Park Drive and Darby Road, 35 MPH.

13. Farron Street:
a. Between Pacific Street and 3rd Street, 30 MPH.

14. Five Star Boulevard:
a. Between Stanford Ranch Road and End, 30 MPH.

15. Granite Drive:
a. Between Rocklin Road and Sierra Meadows Drive, 30 MPH,
b. Between Sierra Meadows Drive and Dominguez Road, 40 MPH,
c. Between Dominguez Road and Sierra College Boulevard, 40 MPH.

16. Lonetree Boulevard:
a. Between Blue Oaks Boulevard and West Oaks Boulevard, 40 MPH,

b. Between West Oaks Boulevard and Sunset Boulevard, 45 MPH.

17. Midas Avenue:
a. Between Pacific Street and Argonaut Avenue, 30 MPH,
b. Between Argonaut Avenue and Whitney Boulevard, 30 MPH,
c. Between Whitney Boulevard and End, 30 MPH.

18. Old Ranch House Road:
a. Between Whitney Ranch Parkway and Creek Hollow Drive, 30 MPH.

19. Pacific Street:
a. Between the City of Roseville border and Sunset Boulevard, 45 MPH,
b. Between Sunset Boulevard and Americana Way, 40 MPH,
c. Between Americana Way and the Town of Loomis border, 40 MPH.

20. Painted Pony Lane:
a. Between Whitney Ranch Parkway and West Oaks Boulevard, 35 MPH.

21. Park Drive:
a. Between the City of Roseville border and Sunset Boulevard, 45 MPH,
b. Between Sunset Boulevard and Stanford Ranch Road, 45 MPH,
c. Between Stanford Ranch Road and Crest Drive, 45 MPH,
d. Between Crest Drive and the intersection of Whitney Ranch Parkway and Whitney Oaks Drive, 45 MPH.

22. Ranch View Drive:
a. Between Spring Creek Drive and Wildcat Boulevard, 35 MPH.

23. Rawhide Road:
a. Between Midas Avenue and End, 30 MPH.

24. Rocklin Road:
a. Between 5th Street and Pacific Street, 30 MPH,
b. Between Pacific Street and Granite Drive, 35 MPH,
c. Between Granite Drive and El Don Drive, 40 MPH,
d. Between El Don Drive and the Town of Loomis border, 40 MPH.

25. Scarborough Drive:
a. Between Sierra College Boulevard and the City of Roseville border, 35 MPH.

26. Schriber Way:
    a. Between Sierra College Boulevard and Lakepointe Drive, 30 MPH.

27. Sierra College Boulevard:
    a. Between the Placer County border and the Town of Loomis border, 55 MPH,
    b. Between Granite Drive and Bass Pro Drive/Dominguez Road, 40 MPH,
    c. Between Bass Pro Drive/ Dominguez Road and Rocklin Road, 50 MPH,
    d. Between Rocklin Road and the City of Roseville border, 50 MPH.

28. Sierra Meadows Drive:
    a. Between Granite Drive and Pacific Street, 35 MPH.

29. South Whitney Boulevard:
    a. Between Sunset Boulevard and Five Star Boulevard, 30 MPH.

30. Spring Creek Drive:
    a. Between Whitney Ranch Parkway and Ranch View Drive, 35 MPH.

31. Springview Drive:
    a. Between Sunset Boulevard and Springview Meadows Drive, 35 MPH,
    b. Between Springview Meadows Drive and South Whitney Boulevard, 30 MPH.

32. Stanford Ranch Road:
    a. Between the City of Roseville border to Park Drive, 40 MPH,
    b. Between Park Drive and West Oaks Boulevard, 45 MPH.

33. Sunset Boulevard:
    a. Between Highway 65 and Blue Oaks Boulevard, 45 MPH,
    b. Between Blue Oaks Boulevard and Park Drive, 45 MPH,
    c. Between Park Drive and Stanford Ranch Road, 45 MPH,
    d. Between Stanford Ranch Road and Whitney Boulevard, 40 MPH,
    e. Between Whitney Boulevard and Pacific Street, 40 MPH,
    f. Between Pacific Street and Woodside Drive, 30 MPH.

34. University Avenue:
    a. Between Sunset Boulevard and Whitney Ranch Parkway, 40 MPH,
    b. Between Whitney Ranch Parkway and Ranch View Drive, 35 MPH.

35. West Oaks Boulevard:
    a. Between Lonetree Boulevard and Sunset Boulevard, 45 MPH,
    b. Between Sunset Boulevard and West Stanford Ranch Road, 45 MPH,
    c. Between West Stanford Ranch Road and Hunter Drive, 40 MPH,
    d. Between Hunter Drive and Painted Pony Lane, 35 MPH.

36. West Ranch View Drive:
    a. Between Wildcat Boulevard and End, 35 MPH.

37. West Stanford Ranch Road:
    a. Between Sunset Boulevard and West Oaks Boulevard, 45 MPH.

38. Whitney Boulevard:
    a. Between Crest Drive and Midas Avenue, 35 MPH.
    b. Between Midas Avenue and Sunset Boulevard, 35 MPH.

39. Whitney Oaks Drive:
    a. Between Park Drive and Whitney Ranch Parkway, 35 MPH.

40. Whitney Ranch Parkway:
    a. Between Highway 65 and Wildcat Boulevard, 40 MPH,
    b. Between Wildcat Boulevard and Painted Pony Lane, 45 MPH.
    c. Between Painted Pony Lane and Ranch View Drive, 35 MPH.
    d. Between Ranch View Drive and Whitney Oaks Drive, 35 MPH.

41. Wildcat Boulevard:
    a. Between West Stanford Ranch Road and City of Lincoln border, 45 MPH.

42. Woodside Drive:
    a. Between Pacific Street and Evelyn Avenue, 30 MPH.

43. Wyckford Boulevard:
    a. Between Park Drive and Stratton Court, 35 MPH.

Section 4. Severability. If any section, sub-section, sentence, clause, phrase or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Ordinance. City Council hereby declares that it would have adopted the Ordinance and each section, sub-section, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, sub-sections, sentences, clauses, phrases or portions to be declared invalid or unconstitutional.

Section 5. Environmental Analysis. The City Council hereby finds that this Ordinance is not subject to review under the California Environmental Quality Act

(CEQA) pursuant to CEQA Guidelines sections 15060, subdivision (c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15061, subdivision (b)(3) (there is no possibility the activity in question may have a significant effect on the environment).

Section 6. **Effective Date**. This Ordinance shall take effect thirty (30) days after the day of its adoption.

Section 7. **Publication**. Within fifteen (15) days of the passage of this Ordinance, the City Clerk shall cause the full text of the Ordinance, with the names of those City Council members voting for and against the Ordinance, to be published in the Placer Herald. In lieu of publishing the full text of the Ordinance, the City Clerk, if so directed by the City Attorney and within fifteen (15) days, shall cause a summary of the Ordinance, prepared by the City Attorney and with the names of the City Council members voting for and against the Ordinance, to be published in the Placer Herald, and shall post in the office of the City Clerk a certified copy of the full text of the Ordinance, along with the names of those City Council members voting for and against the ordinance. The publication of a summary of the Ordinance in lieu of the full text of the Ordinance is authorized only where the requirements of Government Code section 36933(c)(1) are met.

INTRODUCED at a regular meeting of the City Council of the City of Rocklin held on February 24, 2026, by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Rocklin held on _____, 2026 by the following vote:

AYES: Councilmembers:
NOES: Councilmembers:
ABSENT: Councilmembers:
ABSTAIN: Councilmembers:

_____
David Bass, Mayor

ATTEST:

_____
Avinta Singh, City Clerk

First Reading: 2.24.2026
Second Reading:
Effective Date:

Engineering and Traffic Surveys for the City of Rocklin

Prepared for the City of Rocklin
Engineering Division

Submitted by
W-Trans

February 4, 2026

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Introduction

This report provides background and presents the results of the analysis performed while preparing consolidated Engineering and Traffic Surveys (E&TSs) for 85 street segments in the City of Rocklin. These surveys were performed in compliance with the current laws and practices of the State of California, which require that an E&TS be completed to establish radar enforceable speed limits under certain conditions.

Chapter 7 of Division 11 of the *California Vehicle Code* (CVC) deals with speed laws. The CVC indicates that *prima facie* speed limits on roadways are 25 miles per hour (mph) in residential and business districts and 15 mph at railroad grade crossings, highway intersections with sight restrictions, and on any alley. Section 22349 currently sets the maximum speed limit at 65 mph and sets the maximum speed limit on a two-lane undivided highway at 55 mph. The CVC also allows for intermediate speed limits. Section 22357 indicates that whenever a local jurisdiction "…determines upon the basis of an Engineering and Traffic Survey that a speed greater than 25 mph would facilitate the orderly movement of vehicular traffic and would be reasonable and safe…, the local authority may by ordinance determine and declare a prima facie speed limit of 30, 35, 40, 45, 50, 55 or 60 mph…, whichever is found most appropriate to facilitate the orderly movement of traffic and is reasonable and safe."

Similarly, Section 22358 allows local jurisdictions to decrease a *prima facie* 65-mph speed limit by ordinance to 15, 20, 25, 30, 35, 40, 45, 50, 55, or 60 mph based on an E&TS, if such speed is found to be appropriate, reasonable, and safe. As described in Section 22358.9, a local authority may by ordinance determine and declare a 25- or 20-mph *prima facie* speed limit in a business activity district. A business activity district is a portion of a highway that meets at least three of the following requirements:

(1) No less than 50 percent of the contiguous property fronting the highway consists of retail or dining commercial uses, including outdoor dining, that open directly onto sidewalks adjacent to the highway;

(2) Parking, including parallel, diagonal, or perpendicular spaces located alongside the highway;

(3) Traffic control signals or stop signs regulating traffic flow on the highway, located at intervals of no more than 600 feet; and

(4) Marked crosswalks not controlled by a traffic control device.

Section 22358.7 also states that if a local authority, after completing an E&TS, finds that the speed limit is still more than is reasonable or safe they may, by ordinance, determine and declare a *prima facie* speed limit that has been reduced an additional five miles per hour for either of the following reasons:

(1) The portion of highway has been designated as a safety corridor, or

(2) The portion of highway is adjacent to any land or facility that generates high concentrations of bicyclists or pedestrians, especially those from vulnerable groups such as children, seniors, persons with disabilities and the unhoused.

Section 22358.8 allows a local authority, after completing an E&TS, to "retain the currently adopted speed limit or restore the immediately prior adopted speed limit" by ordinance if they find the speed limit from the new survey to be more than reasonable or safe. This only applies if the following criteria are met:

(1) The previous speed limit was established with an engineering traffic survey and

(2) A registered engineer determined that no general-purpose lanes were added since the previous survey that established the speed limit.

California Assembly Bill (AB) 382 was recently passed and provides greater flexibility to jurisdictions in setting school zone speed limits. Under AB 382, the 25-mph prima facie school zone speed limit within 500 feet of school grounds will be modified to 20 mph on January 1, 2031. Effective January 1, 2026, CVC Section 22352.5 provides the option to declare a 20-mph school zone speed limit within 500 feet of school grounds by ordinance or

resolution (25-mph school zones may still be posted until 2031 without an ordinance or resolution), to prepare for the change in 2031. Per CVC Section 22358.4, AB 382 also includes an option to post an extended 25-mph school zone between 500 feet and 1,000 feet from school grounds with no additional requirements.

The E&TS is defined in Section 627 of the CVC as being a survey of highway and traffic conditions in accordance with methods determined by the Department of Transportation for use by the State and Local authorities. In the E&TS, consideration must be made for prevailing speeds, collision records, highway traffic, and roadside conditions not readily apparent to the driver. The *California Manual on Uniform Traffic Control Devices for Streets and Highways* (CA-MUTCD) contains two methods for conducting an E&TS: one for State Highways, and one for City and County Through Highways, Arterials, and Collector Roads and Local Streets. Recommendations contained in the CA-MUTCD have been used in the preparation of this report.

In addition to the above requirements, Section 40802 of the CVC, the "speed trap" law, as amended effective January 1, 2023, indicates that radar cannot be used to enforce a speed limit unless the speed limit is justified by an E&TS which was conducted within the last seven years, though this time frame may be extended to fourteen years if a review is performed by a registered engineer and a determination made that there have been no significant changes to the roadway or traffic conditions. Radar *can* be used to enforce a speed limit without an E&TS for local streets, school zones, senior zones, or business activity districts.

This report and the procedures used to formulate its recommendations fully meet the requirements of the CVC and the CA-MUTCD and will allow the Rocklin Police Department to continue enforcing speed limits with the use of radar along applicable roadway segments.

Study Procedure

Selection of Locations

The main objective of this study was to analyze 85 street segments in the City of Rocklin and recommend appropriate speed limits for each of these street segments consistent with the laws and practices of the State of California. Where appropriate, use of applicable laws to extend the life of an existing survey was recommended.

Conducting the Radar Surveys

Radar speed surveys were performed on street sections where the traffic speeds, traffic volumes, street width, or other significant factors were different from an adjacent section. Thus, a major arterial may require speed surveys for several segments to account for changes in these factors whereas a minor street with consistency in these areas may be sufficiently evaluated with just one survey. Each of the radar speed surveys was collected by a person stationed inconspicuously along the street, either from a standing position outside the travel way or from a parked, unmarked vehicle. An effort was made to ensure that the presence of the person or vehicle in no way affected the speed of the traffic being surveyed. Field information was recorded on forms and later coded for computer analysis. Part 2 of the CA-MUTCD indicates that it is desirable to have a minimum sample size of 100 vehicles for a speed zone survey. For low volume roadways this may result in excessive survey periods, so a smaller survey is adequate though in no case should it contain less than 50 vehicles. Copies of traffic count data and radar speed survey results are provided in Appendices A and B respectively.

Analysis of Data

Observed conditions include the direction of travel and number of vehicles surveyed, the date and day of the week, and the time period during which the survey was conducted. The existing posted speed limit is also noted.

Calculated values include the 50th percentile speed, the 85th percentile speed, the 10-mph pace speed, the percentage of vehicles observed within the 10-mph pace speed, the range of speeds observed, and the total number of vehicles observed. An explanation of these terms follows.

The 50th percentile speed is that speed above and below which 50 percent of the sample speeds lie. This is also known as the median or middle speed.

The 85th percentile or critical speed is that speed at or below which 85 percent of the observed vehicles were traveling. It is assumed that most drivers will travel at a reasonable speed without the benefit of any speed limits, speed signs, or enforcement. The behavior of traffic is a good indication of the appropriate speed limit that should apply to a specific section of a highway. It is generally believed that at least 85 percent of the drivers operate at speeds which are reasonable and prudent for the conditions pertaining to each situation. Therefore, the 85th percentile speed of a spot speed survey is the primary indicator of a speed limit which might be imposed subject to the secondary factors of collision experience, traffic volumes, road features or other special situations.

The pace is the 10-mph increment of observed speeds which contains the greatest number of vehicles. In most cases, the 85th percentile speed and the recommended speed limit lie somewhere within the pace, frequently in the middle to upper ranges. This is another indicator that traffic engineers use to determine appropriate speed limits.

The percentage (of vehicles) in the pace speed is an indication of the bunching of vehicular speeds. Ideally, if all vehicles were traveling at or about the same speed, there would be a reduced likelihood of traffic collisions. In speed limit analysis, the higher the percentage of vehicles within the pace speed, the more optimal the speed distribution.

Vehicles observed is the total number of vehicles surveyed during the spot speed survey.

Driving the Streets

A final field check was conducted which involves an experienced traffic engineer registered in the State of California driving each street surveyed while "floating" with prevailing traffic to determine the speed of traffic which is reasonable from the driver's viewpoint. The traffic engineer is equipped with the previously described data analysis and is particularly cognizant of the 85th percentile speed and the pace speeds. The engineer evaluates the appropriateness of the 85th percentile speed and adds the perspective of human judgement to the speed limit setting process. Such factors as roadside land use, the number and location of driveways, parked vehicles, emergency shoulder areas, schools, and playgrounds, areas frequented by pedestrians, horizontal and vertical alignment of the roadway, super-elevation, intersection spacing, visibility and control, landscaping, and numerous other less tangible factors, all go into the judgment producing a final recommended limit.

Collision Review

Collision histories are an important factor in speed limit establishment. Before developing the final recommended limits, the engineer must be aware of collision histories, collision problems, and collision distributions. The most recent three-year period of reported collision histories available at the time of this evaluation was January 1, 2022, to December 31, 2024. Records provided by the Statewide Integrated Traffic Records System (SWITRS) for this period were reviewed prior to developing the recommendations for the speed limits described in this report. The collision rate is noted for all street segments. The collision history is presented both numerically and as a rate of the number of collisions per million vehicle miles. For the study segments, the collision rates for each segment vary from 0.00 to 1.85 collisions per million vehicle miles. According to *2023 Crash Data on California State Highways*, Caltrans, the statewide average collision rates for comparable urban facilities vary from 0.64 to 1.07 collisions per million vehicle miles for conventional two-lane and three-lane roadways, divided and undivided four-lane roadways, and divided and undivided roadways with five or more lanes. The comparable statewide average rates were used as a point of comparison to determine if the collision experience on any study segment was typical of what occurs on other similar facilities or represented an unusually high number of collisions.

If a study segment was found to have an above-average collision rate, consideration was given to recommending a speed limit five mph lower than the nearest 85th percentile speed, as allowed by state law. An above-average collision rate does not necessarily indicate justification for a reduced speed limit; however, it was reviewed in conjunction with other conditions not readily apparent to drivers to determine if a reduction in the speed limit is appropriate.

Speed Limit Recommendation Philosophy

With all the statistics inherent in the speed survey process, there is a great deal of engineering judgment required, and to a certain extent, a philosophy implied during the establishment of speed limits. Speed limits should be reasonable and realistic regardless of the results of the field studies. Reasonable limits are those at which responsible motorists would drive without enforcement and without any signing. One cannot rely totally on this philosophy, however, as motorists tend to drive somewhat faster in residential districts away from their homes than the residents on that street would prefer. In other words, motorists tend to be more concerned about speeds near their own homes and less concerned elsewhere. This is not so much a tendency to willfully break the law or to drive unsafely, but rather a reflection of human nature, the press of time, and the use of high-performance vehicles. For this reason, speed limits on two-lane local residential streets tend to be somewhat further removed from the critical 85th percentile speed than those on multi-lane arterial and collector streets.

The CVC and CA-MUTCD prescribe that a speed limit shall be established at the nearest 5-mph increment to the critical 85th percentile speed. The speed limit may be reduced by 5 mph from this nearest 5-mph increment based upon factors such as collision experience or other factors not readily apparent to the motorist. For cases in which the nearest 5-mph increment of the 85th percentile speed would require a rounding up, then the speed limit may be rounded down to the nearest 5-mph increment below the 85th percentile speed without evidence of any specific need to do so, but no further reduction is allowed except as described in CVC Section 22358.7; an additional five miles per hour can be reduced for a safety corridor or segment adjacent to land or facilities that generate a high concentration of bicyclists or pedestrians. The types of land and facilities that qualify as bicycle

and pedestrian generators are listed in Table 2B-106(CA) of the CA-MUTCD, and the CA-MUTCD indicates that the entire roadway segment must be within a quarter mile of a generator for the five-mph reduction to be applicable.

The *prima facie* speed limit of fifteen (15) mph applies to railroad grade crossings, intersections with sight restrictions, and alleys. The *prima facie* speed limit of 25 mph applies on any non-state highway in a business or residence district, as defined in Sections 235 and 515 of the CVC, respectively; when passing a school posted by a "SCHOOL" sign when children are traveling to or from the facility; or when passing a senior center or other facility primarily used by senior citizens. The 25-mph *prima facie* speed limit is radar enforceable on "local streets" based on the provisions of Section 40802 of the CVC. In the CVC, a local street is defined as one that is functionally classified as "local" on the California Road System Maps, is no more than 40 feet wide, has not more than one-half mile of uninterrupted length, and has no more than one traffic lane in each direction. It is noted that while currently a 25-mph *prima facia* speed limit may be posted for school zones, this will be reduced to 20 mph on January 1, 2031. Jurisdictions may post a 20-mph school zone speed limit now upon adoption of an ordinance or resolution. Other unposted two-lane roads which do not meet the criteria described above have a maximum speed limit of 55 mph.

Segment Classification

E&TSs for 85 roadway segments were completed at various times in 2018 and 2022. A review of recently adopted changes to legislation indicated that many of these segments no longer require an E&TS because they meet certain conditions which exempt them from needing to be surveyed to maintain radar speed enforcement. A summary of those findings is provided in this section.

Ten segments were removed from consideration as they have existing speed limits of 25 mph and are classified as either a local street on the California Road System Map as approved by the Federal Highway Administration or satisfy the definition of a local street as prescribed by the CVC in Section 40802. As local streets, the following segments are assigned a radar-enforceable *prima facie* 25-mph speed limit and do not require the preparation of an E&TS.

1. Aguilar Road between Rocklin Road and Greenbrae Road
2. Americana Way between Pacific Street and Delmar Avenue
3. Atherton Road between Sunset Boulevard and Lonetree Boulevard
4. Casa Grande Avenue between Fairway Drive and Lincoln Avenue
5. East Midas Avenue between Pacific Street and Grove Street
6. El Don Drive between Rocklin Road and Sierra College Boulevard
7. Grove Street between Pacific Street and Rocklin Road
8. Nightwatch Drive between Sierra College Boulevard and Echo Ridge Road
9. South Grove Street between Rocklin Road and Kannasto Street
10. Topaz Avenue between Sunset Boulevard and Whitney Boulevard

Of the remaining 75 total segments, 54 have valid E&TSs which expire in 2025. These E&TSs meet the criteria described in CVC Section 40802 (c)(2)(B) and would remain valid until 2032 upon certification that conditions have not changed. Copies of the E&TS Extension Worksheets that allow the City to retain these existing E&TSs for another seven years are provided in Appendix C.

1. 3rd Street between Sunset Boulevard and Farron Street
2. 5th Street between Midas Avenue and 3rd Street
3. Argonaut Avenue between Midas Avenue and End
4. Argonaut Avenue between Whitney Boulevard and Midas Avenue
5. Blue Oaks Boulevard between Sunset Boulevard and Roseville Border
6. Bridlewood Drive between Wildcat Boulevard and Whitney Ranch Pkwy
7. China Garden Road between Aguilar Road and End
8. Clover Valley Road between Midas Avenue and Rawhide Road
9. Crest Drive between Stanford Ranch Road and Park Drive
10. Fairway Drive between Sunset Boulevard and Stanford Ranch Road
11. Farrier Road between Park Drive and Darby Road

12. Farron Street between Pacific Street and 3rd Street
13. Five Star Boulevard between Stanford Ranch Road and End
14. Granite Drive between Rocklin Road and Sierra Meadows Drive
15. Granite Drive between Sierra Meadows Drive and Dominguez Road
16. Granite Drive between Dominguez Road and Sierra College Boulevard
17. Lonetree Boulevard between West Oaks Boulevard and Sunset Boulevard
18. Midas Avenue between Pacific Street and Argonaut Avenue
19. Midas Avenue between Whitney Boulevard and End
20. Pacific Street between Roseville Border and Sunset Boulevard
21. Pacific Street between Americana Wy and Loomis Border
22. Park Drive between Roseville Border and Sunset Boulevard
23. Park Drive between Sunset Boulevard and Stanford Ranch Road
24. Park Drive between Stanford Ranch Road and Crest Drive
25. Park Drive between Crest Drive and Whitney Ranch Parkway/Whitney Oaks Drive
26. Ranch View Drive between Wildcat Boulevard and Spring Creek Drive
27. Rawhide Road between Midas Avenue and End
28. Rocklin Road between Granite Drive and El Don Drive
29. Rocklin Road between El Don Drive and Loomis Border
30. Scarborough Drive between Sierra College Boulevard and Roseville Border
31. Sierra College Boulevard between Loomis Border and Placer County
32. Sierra College Boulevard between Bass Pro Drive/Dominguez Road and Rocklin Road
33. Sierra Meadows Drive between Pacific Street and Granite Drive
34. South Whitney Boulevard between Sunset Boulevard and Five Star Boulevard
35. Spring Creek Drive between Whitney Ranch Parkway and Ranch View Drive
36. Springview Drive between Springview Meadows Drive and Sunset Boulevard
37. Springview Drive between South Whitney Boulevard and Springview Meadows Drive
38. Stanford Ranch Road between Roseville Border and Park Drive
39. Stanford Ranch Road between Park Drive and West Oaks Boulevard
40. Sunset Boulevard between Highway 65 and Blue Oaks Boulevard
41. Sunset Boulevard between Blue Oaks Boulevard and Park Drive
42. Sunset Boulevard between Park Drive and Stanford Ranch Road
43. Sunset Boulevard between Stanford Ranch Road and Whitney Boulevard
44. Sunset Boulevard between Whitney Boulevard and Pacific Street
45. Sunset Boulevard between Pacific Street and Woodside Drive
46. West Oaks Boulevard between Lonetree Boulevard and Sunset Boulevard
47. West Oaks Boulevard between Sunset Boulevard and West Stanford Ranch Road
48. West Ranch View Drive between Wildcat Boulevard and End
49. West Stanford Ranch Road between Sunset Boulevard and West Oaks Boulevard
50. Whitney Boulevard between Crest Drive and Midas Avenue
51. Whitney Oaks Drive between Whitney Ranch Parkway and Park Drive
52. Wildcat Boulevard between West Stanford Ranch Road and Lincoln Border
53. Woodside Drive between Pacific Street and Evelyn Avenue
54. Wyckford Boulevard between Park Drive and Stratton Court

None of the study segments in Rocklin would satisfy the Business Activity District criteria described in CVC Section 22358.9 and therefore cannot have a radar-enforceable *prima facie* speed limit of 20 or 25 mph applied under this criterion.

Recommendations

Policy on Establishing Speed Limits

In accordance with Sections 627, 22348 through 22413, and 40802 of the CVC, E&TSs were completed to determine the recommended speed limits along each corridor. The CA-MUTCD was consulted prior to preparation of the E&TSs contained in this report. Part 2, "Signs," contains the policy for establishing speed limits based on an E&TS, and indicates that the speed limit shall be established at the nearest 5-mile per hour (mph) increment to the 85th-percentile speed, except that the posted speed may be reduced by 5 mph from the nearest 5-mph increment of the 85th percentile speed in compliance with CVC Sections 627 and 22358.5 and justified by an E&TS, including approval by a registered Civil or Traffic Engineer. If the local authority determines that the resulting speed limit from the E&TS is still more than reasonable or safe, an additional reduction of five mph is allowed for safety corridors or segments adjacent to bicycle and pedestrian generators, or jurisdictions are permitted to retain a prior speed limit under certain conditions. The CA-MUTCD also includes standards for the preparation of an E&TS, specifically noting that each E&TS shall consider prevailing speeds, collision records, and highway or traffic or roadside conditions not readily apparent to the driver.

Recommended Speed Limits

Speed limits are recommended for each of the segments studied based on the policies described in the CVC and the CA-MUTCD. The results of the surveys are summarized below, with the existing posted speed limits and recommended speed limits for all segments tabulated in Table 1. Copies of the E&TS forms compiled from the field data and subsequent analysis are contained in Appendix D.

Table 1 – Summary of Engineering and Traffic Surveys

No.	Street Segment	Average Collision Rates		Critical Speed	Existing Speed Limit	Proposed Speed Limit	Change in Speed Limit
		Segment	State				
1	Delmar Ave (Pacific St-Loomis Border)	0.00	1.07	40	35	35	0
2	Dominguez Rd (Pacific St-Granite Dr)	1.02	1.07	37	35	35	0
3	Lonetree Blvd (Blue Oaks Blvd-W Oaks Blvd)	0.73	0.64	43	40	40	0
4	Midas Ave (Argonaut Ave-Whitney Blvd)	1.85	1.07	36	30	30	0
5	Old Ranch House Rd (Whitney Ranch Pkwy-Creek Hollow Dr)	0.00	1.07	31	30	30	0
6	Pacific St (Sunset Blvd-Americana Wy)	0.50	0.75	43	40	40	0
7	Painted Pony Ln (Whitney Ranch Pkwy-W Oaks Blvd)	1.48	1.07	34	35	35	0
8	Rocklin Rd (5th St-Pacific St)	0.00	1.07	36	30	30	0
9	Rocklin Rd (Pacific St-Granite Dr)	1.23	0.75	33	35	35	0
10	Schriber Wy (Sierra College Blvd-Lakepointe Dr)	0.66	1.07	36	30	30	0
11	Sierra College Blvd (Granite Dr-Bass Pro Dr/Dominguez Rd)	0.44	1.00	45	40	40	0
12	Sierra College Blvd (Rocklin Rd-Roseville Border)	0.22	0.77	58	50	50*	0

Table 1 – Summary of Engineering and Traffic Surveys

No.	Street Segment	Average Collision Rates		Critical Speed	Existing Speed Limit	Proposed Speed Limit	Change in Speed Limit
		Segment	State				
13	University Ave (Sunset Blvd-Whitney Ranch Pkwy)	1.24	0.64	43	40	40	0
14	University Ave (Whitney Ranch Pkwy-W Ranch View Dr)	0.36	1.07	42	35	35	0
15	W Oaks Blvd (Stanford Ranch Rd-Hunter Dr)	0.30	0.64	40	40	40	0
16	W Oaks Blvd (Hunter Dr-Painted Pony Ln)	0.19	1.07	40	35	35	0
17	Whitney Blvd (Midas Ave-Sunset Blvd)	0.29	1.07	39	35	35	0
18	Whitney Ranch Pkwy (SR-65-Wildcat Blvd)	0.00	0.87	42	45	40	-5
19	Whitney Ranch Pkwy (Wildcat Blvd-Painted Pony Ln)	0.14	0.93	47	45	45	0
20	Whitney Ranch Pkwy (Painted Pony Ln-Ranch View Dr)	0.47	1.07	34	35	35	0
21	Whitney Ranch Pkwy (Ranch View Dr-Whitney Oaks Dr)	0.48	1.07	42	35	35	0

Note: Collision rates are shown in collisions per million vehicle miles; Speed is shown in miles per hour; Critical Speed = 85th Percentile Speed; * = Additional 5 mph reduction applied for a segment adjacent to land or facilities generating high concentrations of bicyclists or pedestrians (California Vehicle Code Section 22358.7)

Study Participants and References

Study Participants

Principal in Charge	Dalene J. Whitlock, PE (Civil, Traffic), PTOE
Traffic Engineer	Kevin Carstens, PE (Civil, Traffic)
Associate Engineer	Nathan Sharafian, EIT
Editing/Formatting	Erika Totanes
Quality Control	Dalene J. Whitlock, PE (Civil, Traffic), PTOE

References

2023 Crash Data on California State Highways, California Department of Transportation, 2025

California Manual on Uniform Traffic Control Devices for Streets and Highways Revision 3, California Department of Transportation, 2018

California Road System (CRS) Maps, http://www.dot.ca.gov/hq/tsip/hseb/crs_maps/

California Vehicle Code, State of California, 2018, http://leginfo.legislature.ca.gov/faces/codesTOCSelected.xhtml?tocCode=VEH&tocTitle=+Vehicle+Code+-+VEH

ROC900-4

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Appendix A

Average Daily Traffic Counts

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Prepared by National Data & Surveying Services

VOLUME

Delmar Ave Bet Citrus Ave & Del Rio Ct/Monopoly Ct

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_001

DAILY TOTALS	NB	SB	EB	WB	Total
	1,578	1,607	0	0	3,185

15-Minutes Interval

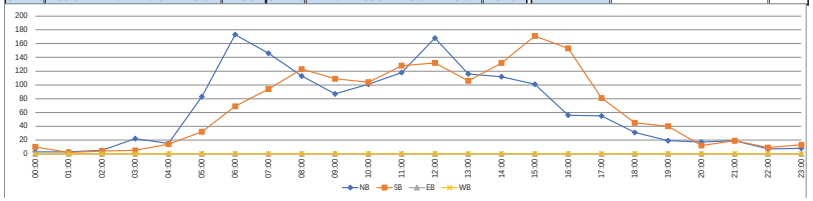
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	0	4			4	12:00	34	36			70
0:15	1	5			6	12:15	39	32			71
0:30	0	1			1	12:30	51	30			81
0:45	2	0			2	12:45	44	34			78
1:00	0	2			2	13:00	37	32			69
1:15	0	0			0	13:15	22	32			54
1:30	1	0			1	13:30	29	18			47
1:45	2	0			2	13:45	28	24			52
2:00	0	2			2	14:00	31	31			62
2:15	1	1			2	14:15	45	24			69
2:30	1	0			1	14:30	17	49			66
2:45	3	1			4	14:45	19	28			47
3:00	2	0			2	15:00	28	42			70
3:15	2	1			3	15:15	28	34			62
3:30	8	3			11	15:30	16	64			80
3:45	10	1			11	15:45	29	31			60
4:00	4	3			7	16:00	13	62			75
4:15	2	3			5	16:15	16	34			50
4:30	5	3			8	16:30	16	31			47
4:45	4	5			9	16:45	11	26			37
5:00	10	6			16	17:00	16	27			43
5:15	15	1			16	17:15	11	20			31
5:30	13	2			15	17:30	15	21			36
5:45	45	23			68	17:45	13	13			26
6:00	41	25			66	18:00	12	17			29
6:15	35	17			52	18:15	4	11			15
6:30	42	13			55	18:30	6	7			13
6:45	55	14			69	18:45	9	10			19
7:00	39	31			70	19:00	6	18			24
7:15	34	21			55	19:15	5	7			12
7:30	26	23			49	19:30	5	7			12
7:45	47	19			66	19:45	3	8			11
8:00	29	34			63	20:00	4	2			6
8:15	33	31			64	20:15	4	3			7
8:30	20	31			51	20:30	4	5			9
8:45	31	27			58	20:45	5	2			7
9:00	22	31			53	21:00	4	4			8
9:15	16	23			39	21:15	6	6			12
9:30	24	31			55	21:30	4	6			10
9:45	25	24			49	21:45	5	3			8
10:00	23	19			42	22:00	2	4			6
10:15	31	31			62	22:15	1	1			2
10:30	27	23			50	22:30	2	2			4
10:45	20	31			51	22:45	2	2			4
11:00	26	31			57	23:00	1	3			4
11:15	34	27			61	23:15	5	3			8
11:30	32	34			66	23:30	2	4			6
11:45	26	36			62	23:45	0	3			3
TOTALS	869	694	0	0	1563	TOTALS	709	913	0	0	1622
SPLIT %	56%	44%	0%	0%	49%	SPLIT %	44%	56%	0%	0%	51%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	3	10			13
01:00 02:00	3	2			5
02:00 03:00	5	4			9
03:00 04:00	22	5			27
04:00 05:00	15	14			29
05:00 06:00	83	32			115
06:00 07:00	173	69			242
07:00 08:00	146	94			240
08:00 09:00	113	123			236
09:00 10:00	87	109			196
10:00 11:00	101	104			205
11:00 12:00	118	128			246
12:00 13:00	168	132			300
13:00 14:00	116	106			222
14:00 15:00	112	132			244
15:00 16:00	101	171			272
16:00 17:00	56	153			209
17:00 18:00	55	81			136
18:00 19:00	31	45			76
19:00 20:00	19	40			59
20:00 21:00	17	12			29
21:00 22:00	19	19			38
22:00 23:00	7	9			16
23:00 00:00	8	13			21

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	869	694			1563
Peak Hour	6:00	11:00			6:30
Peak Volume	173	128			249
Peak Hour Factor	0.786	0.889			0.889
Peak Period	12:00	to	00:00		
Volume	709	913			1622
Peak Hour	12:15	15:15			12:00
Peak Volume	171	191			300
Peak Hour Factor	0.838	0.746			0.926
Peak Period	07:00	to	09:00		
Volume	259	217			476
Peak Hour	7:00	8:00			7:45
Peak Volume	146	123			244
Peak Hour Factor	0.777	0.904			0.924
Peak Period	16:00	to	18:00		
Volume	111	234			345
Peak Hour	16:15	16:00			16:00
Peak Volume	59	153			209
Peak Hour Factor	0.922	0.617			0.697



Prepared by National Data & Surveying Services

VOLUME

Dominguez Rd Bet Pacific St & Granite Dr

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_002

DAILY TOTALS	NB	SB	EB	WB	Total
	1,926	1,884	0	0	3,810

15-Minutes Interval

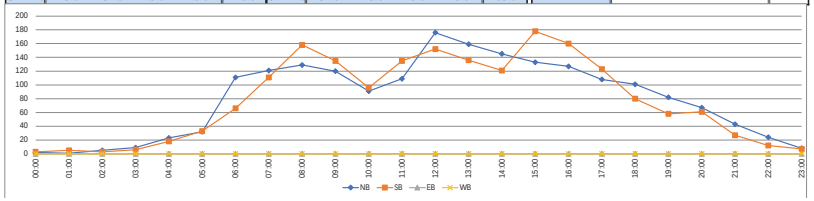
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	2	1			3	12:00	49	29			78
0:15	0	0			0	12:15	45	47			92
0:30	0	1			1	12:30	46	41			87
0:45	0	1			1	12:45	36	35			71
1:00	0	1			1	13:00	41	29			70
1:15	0	0			0	13:15	43	25			68
1:30	0	3			3	13:30	34	39			73
1:45	1	1			2	13:45	41	43			84
2:00	0	0			0	14:00	42	30			72
2:15	1	0			1	14:15	34	20			54
2:30	1	1			2	14:30	44	31			75
2:45	3	2			5	14:45	25	40			65
3:00	1	0			1	15:00	32	49			81
3:15	3	1			4	15:15	43	37			80
3:30	3	3			6	15:30	28	61			89
3:45	2	2			4	15:45	30	31			61
4:00	3	4			7	16:00	32	47			79
4:15	5	5			10	16:15	37	37			74
4:30	6	4			10	16:30	28	40			68
4:45	9	5			14	16:45	30	36			66
5:00	7	8			15	17:00	31	30			61
5:15	7	6			13	17:15	25	36			61
5:30	4	8			12	17:30	28	31			59
5:45	14	11			25	17:45	24	26			50
6:00	13	14			27	18:00	27	21			48
6:15	21	20			41	18:15	32	24			56
6:30	35	14			49	18:30	22	19			41
6:45	42	18			60	18:45	20	16			36
7:00	22	20			42	19:00	27	19			46
7:15	34	26			60	19:15	19	13			32
7:30	24	26			50	19:30	17	14			31
7:45	41	39			80	19:45	19	12			31
8:00	43	42			85	20:00	19	21			40
8:15	33	46			79	20:15	18	9			27
8:30	33	40			73	20:30	22	23			45
8:45	20	30			50	20:45	8	8			16
9:00	31	35			66	21:00	13	10			23
9:15	32	33			65	21:15	11	6			17
9:30	32	38			70	21:30	14	6			20
9:45	25	29			54	21:45	5	5			10
10:00	24	22			46	22:00	11	6			17
10:15	18	22			40	22:15	5	3			8
10:30	29	23			52	22:30	4	2			6
10:45	20	29			49	22:45	4	1			5
11:00	27	27			54	23:00	3	1			4
11:15	40	40			80	23:15	1	4			5
11:30	23	30			53	23:30	3	0			3
11:45	19	38			57	23:45	1	2			3
TOTALS	753	769	0	0	1522	TOTALS	1173	1115	0	0	2288
SPLIT %	49%	51%	0%	0%	40%	SPLIT %	51%	49%	0%	0%	60%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	2	3			5
01:00 02:00	1	5			6
02:00 03:00	5	3			8
03:00 04:00	9	6			15
04:00 05:00	23	18			41
05:00 06:00	32	33			65
06:00 07:00	111	66			177
07:00 08:00	121	111			232
08:00 09:00	129	158			287
09:00 10:00	120	135			255
10:00 11:00	91	96			187
11:00 12:00	109	135			244
12:00 13:00	176	152			328
13:00 14:00	159	136			295
14:00 15:00	145	121			266
15:00 16:00	133	178			311
16:00 17:00	127	160			287
17:00 18:00	108	123			231
18:00 19:00	101	80			181
19:00 20:00	82	58			140
20:00 21:00	67	61			128
21:00 22:00	43	27			70
22:00 23:00	24	12			36
23:00 00:00	8	7			15

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	753	769			1522
Peak Hour	7:45	7:45			7:45
Peak Volume	150	167			317
Peak Hour Factor	0.872	0.908			0.932
Peak Period	12:00	to	00:00		
Volume	1173	1115			2288
Peak Hour	12:00	14:45			12:00
Peak Volume	176	187			328
Peak Hour Factor	0.898	0.766			0.891
Peak Period	07:00	to	09:00		
Volume	250	269			519
Peak Hour	7:45	7:45			7:45
Peak Volume	150	167			317
Peak Hour Factor	0.872	0.908			0.932
Peak Period	16:00	to	18:00		
Volume	235	283			518
Peak Hour	16:00	16:00			16:00
Peak Volume	127	160			287
Peak Hour Factor	0.858	0.851			0.908



Prepared by National Data & Surveying Services

VOLUME

Lonetree Blvd Bet Blue Oaks Blvd & W Oaks Blvd

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_003

DAILY TOTALS	NB	SB	EB	WB	Total
	8,105	8,225	0	0	16,330

15-Minutes Interval

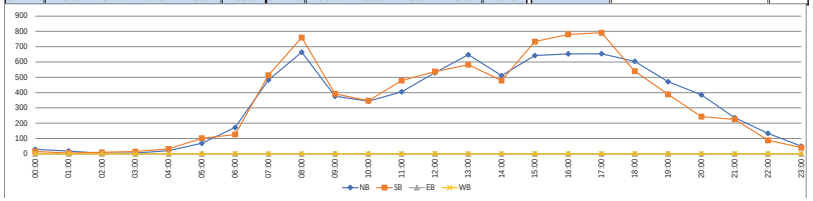
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	6	5			11	12:00	120	173			293
0:15	12	1			13	12:15	125	133			258
0:30	6	5			11	12:30	137	134			271
0:45	5	4			9	12:45	148	97			245
1:00	8	3			11	13:00	134	155			289
1:15	3	2			5	13:15	146	114			260
1:30	5	1			6	13:30	160	172			332
1:45	2	0			2	13:45	207	141			348
2:00	1	3			4	14:00	136	126			262
2:15	1	3			4	14:15	129	111			240
2:30	1	1			2	14:30	112	122			234
2:45	1	3			4	14:45	134	120			254
3:00	0	4			4	15:00	163	155			318
3:15	2	1			3	15:15	184	169			353
3:30	1	2			3	15:30	150	245			395
3:45	2	8			10	15:45	145	164			309
4:00	3	3			6	16:00	156	218			374
4:15	3	6			9	16:15	141	202			343
4:30	7	13			20	16:30	175	181			356
4:45	7	10			17	16:45	181	179			360
5:00	5	17			22	17:00	171	260			431
5:15	13	36			49	17:15	169	215			384
5:30	17	22			39	17:30	159	161			320
5:45	34	27			61	17:45	155	155			310
6:00	27	20			47	18:00	169	161			330
6:15	39	29			68	18:15	142	124			266
6:30	49	32			81	18:30	160	109			269
6:45	57	45			102	18:45	133	146			279
7:00	72	47			119	19:00	106	94			200
7:15	84	93			177	19:15	120	92			212
7:30	124	166			290	19:30	136	113			249
7:45	202	207			409	19:45	109	90			199
8:00	276	214			490	20:00	129	68			197
8:15	186	222			408	20:15	111	87			198
8:30	97	175			272	20:30	76	56			132
8:45	105	149			254	20:45	69	32			101
9:00	92	111			203	21:00	86	78			164
9:15	110	102			212	21:15	62	59			121
9:30	87	96			183	21:30	57	54			111
9:45	87	83			170	21:45	31	34			65
10:00	76	96			172	22:00	50	30			80
10:15	82	83			165	22:15	35	20			55
10:30	72	77			149	22:30	29	23			52
10:45	114	91			205	22:45	20	15			35
11:00	80	110			190	23:00	16	10			26
11:15	115	102			217	23:15	13	12			25
11:30	95	135			230	23:30	15	11			26
11:45	115	132			247	23:45	6	8			14
TOTALS	2588	2797	0	0	5385	TOTALS	5517	5428	0	0	10945
SPLIT %	48%	52%	0%	0%	33%	SPLIT %	50%	50%	0%	0%	67%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	29	15			44
01:00 02:00	18	6			24
02:00 03:00	4	10			14
03:00 04:00	5	15			20
04:00 05:00	20	32			52
05:00 06:00	69	102			171
06:00 07:00	172	126			298
07:00 08:00	482	513			995
08:00 09:00	664	760			1424
09:00 10:00	376	392			768
10:00 11:00	344	347			691
11:00 12:00	405	479			884
12:00 13:00	530	537			1067
13:00 14:00	647	582			1229
14:00 15:00	511	479			990
15:00 16:00	642	733			1375
16:00 17:00	653	780			1433
17:00 18:00	654	791			1445
18:00 19:00	604	540			1144
19:00 20:00	471	389			860
20:00 21:00	385	243			628
21:00 22:00	236	225			461
22:00 23:00	134	88			222
23:00 00:00	50	41			91

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	2588	2797			5385
Peak Hour	7:30	7:45			7:30
Peak Volume	788	818			1597
Peak Hour Factor	0.714	0.921			0.815
Peak Period	12:00	to	00:00		
Volume	5517	5428			10945
Peak Hour	16:30	16:30			16:30
Peak Volume	696	835			1531
Peak Hour Factor	0.961	0.803			0.888
Peak Period	07:00	to	09:00		
Volume	1146	1273			2419
Peak Hour	7:30	7:45			7:30
Peak Volume	788	818			1597
Peak Hour Factor	0.714	0.921			0.815
Peak Period	16:00	to	18:00		
Volume	1307	1571			2878
Peak Hour	16:30	16:30			16:30
Peak Volume	696	835			1531
Peak Hour Factor	0.961	0.803			0.888



Prepared by National Data & Surveying Services

VOLUME

Midas Ave Bet Argonaut Ave & Whitney Blvd

Day: Wednesday
Date: 8/20/2025

City: Rocklin
Project #: CA25_070176_004

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	1,813	1,946	3,759

15-Minutes Interval

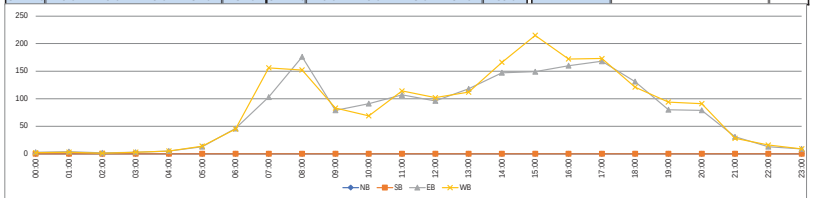
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			2	0	2	12:00			25	36	61
0:15			0	0	0	12:15			28	14	42
0:30			0	1	1	12:30			24	29	53
0:45			1	1	2	12:45			19	23	42
1:00			2	1	3	13:00			24	31	55
1:15			1	1	2	13:15			26	32	58
1:30			1	0	1	13:30			33	24	57
1:45			0	1	1	13:45			35	25	60
2:00			0	1	1	14:00			36	43	79
2:15			0	0	0	14:15			29	47	76
2:30			1	0	1	14:30			50	33	83
2:45			1	0	1	14:45			32	43	75
3:00			1	1	2	15:00			31	52	83
3:15			0	0	0	15:15			19	61	80
3:30			0	1	1	15:30			43	56	99
3:45			2	1	3	15:45			56	46	102
4:00			2	1	3	16:00			56	53	109
4:15			1	0	1	16:15			43	48	91
4:30			1	2	3	16:30			24	25	49
4:45			1	2	3	16:45			37	46	83
5:00			2	3	5	17:00			46	48	94
5:15			4	3	7	17:15			38	45	83
5:30			3	4	7	17:30			42	45	87
5:45			4	4	8	17:45			42	35	77
6:00			7	8	15	18:00			38	43	81
6:15			5	8	13	18:15			39	29	68
6:30			14	14	28	18:30			31	27	58
6:45			20	15	35	18:45			23	22	45
7:00			12	22	34	19:00			17	31	48
7:15			16	32	48	19:15			15	27	42
7:30			24	47	71	19:30			24	19	43
7:45			51	55	106	19:45			24	17	41
8:00			55	57	112	20:00			11	30	41
8:15			44	60	104	20:15			32	27	59
8:30			36	20	56	20:30			18	15	33
8:45			41	15	56	20:45			18	19	37
9:00			26	17	43	21:00			5	7	12
9:15			14	20	34	21:15			14	12	26
9:30			19	19	38	21:30			7	7	14
9:45			20	27	47	21:45			5	2	7
10:00			20	17	37	22:00			1	7	8
10:15			23	20	43	22:15			6	5	11
10:30			29	10	39	22:30			2	0	2
10:45			19	22	41	22:45			4	4	8
11:00			20	31	51	23:00			6	4	10
11:15			36	30	66	23:15			0	2	2
11:30			23	18	41	23:30			3	2	5
11:45			28	35	63	23:45			0	1	1
TOTALS	0	0	632	647	1279	TOTALS	0	0	1181	1299	2480
SPLIT %	0%	0%	49%	51%	34%	SPLIT %	0%	0%	48%	52%	66%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00			3	2	5
01:00 02:00			4	3	7
02:00 03:00			2	1	3
03:00 04:00			3	3	6
04:00 05:00			5	5	10
05:00 06:00			13	14	27
06:00 07:00			46	45	91
07:00 08:00			103	156	259
08:00 09:00			176	152	328
09:00 10:00			79	83	162
10:00 11:00			91	69	160
11:00 12:00			107	114	221
12:00 13:00			96	102	198
13:00 14:00			118	112	230
14:00 15:00			147	166	313
15:00 16:00			149	215	364
16:00 17:00			160	172	332
17:00 18:00			168	173	341
18:00 19:00			131	121	252
19:00 20:00			80	94	174
20:00 21:00			79	91	170
21:00 22:00			31	28	59
22:00 23:00			13	16	29
23:00 00:00			9	9	18

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			632	647	1279
Peak Hour			7:45	7:30	7:30
Peak Volume			186	219	393
Peak Hour Factor			0.845	0.913	0.877
Peak Period	12:00	to	00:00		
Volume			1181	1299	2480
Peak Hour			15:30	15:15	15:30
Peak Volume			198	216	401
Peak Hour Factor			0.884	0.885	0.920
Peak Period	07:00	to	09:00		
Volume			279	308	587
Peak Hour			7:45	7:30	7:30
Peak Volume			186	219	393
Peak Hour Factor			0.845	0.913	0.877
Peak Period	16:00	to	18:00		
Volume			328	345	673
Peak Hour			17:00	16:45	16:45
Peak Volume			168	184	347
Peak Hour Factor			0.913	0.958	0.923



Prepared by National Data & Surveying Services

VOLUME

Old Ranch House Rd Bet Whitney Ranch Pkwy & End

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_005

DAILY TOTALS	NB	SB	EB	WB	Total
	524	676	0	0	1,200

15-Minutes Interval

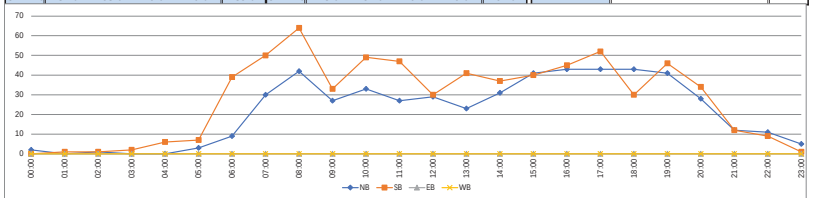
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	0	0			0	12:00	8	14			22
0:15	1	0			1	12:15	5	4			9
0:30	0	0			0	12:30	9	5			14
0:45	1	0			1	12:45	7	7			14
1:00	0	1			1	13:00	4	8			12
1:15	0	0			0	13:15	9	7			16
1:30	0	0			0	13:30	5	14			19
1:45	0	0			0	13:45	5	12			17
2:00	0	0			0	14:00	12	11			23
2:15	1	0			1	14:15	10	10			20
2:30	0	1			1	14:30	5	7			12
2:45	0	0			0	14:45	4	9			13
3:00	0	0			0	15:00	12	9			21
3:15	0	1			1	15:15	14	7			21
3:30	0	0			0	15:30	7	13			20
3:45	0	1			1	15:45	8	11			19
4:00	0	1			1	16:00	11	6			17
4:15	0	1			1	16:15	17	10			27
4:30	0	1			1	16:30	8	17			25
4:45	0	3			3	16:45	7	12			19
5:00	0	2			2	17:00	11	12			23
5:15	2	1			3	17:15	12	8			20
5:30	0	4			4	17:30	9	12			21
5:45	1	0			1	17:45	11	20			31
6:00	3	4			7	18:00	6	9			15
6:15	2	14			16	18:15	11	6			17
6:30	0	9			9	18:30	13	9			22
6:45	4	12			16	18:45	13	6			19
7:00	6	11			17	19:00	15	12			27
7:15	8	11			19	19:15	7	8			15
7:30	9	15			24	19:30	8	6			14
7:45	7	13			20	19:45	11	20			31
8:00	13	21			34	20:00	9	10			19
8:15	15	17			32	20:15	5	8			13
8:30	10	16			26	20:30	11	9			20
8:45	4	10			14	20:45	3	7			10
9:00	6	9			15	21:00	3	7			10
9:15	5	8			13	21:15	3	2			5
9:30	6	7			13	21:30	4	2			6
9:45	10	9			19	21:45	2	1			3
10:00	11	15			26	22:00	0	1			1
10:15	9	9			18	22:15	4	4			8
10:30	7	15			22	22:30	3	3			6
10:45	6	10			16	22:45	4	1			5
11:00	4	5			9	23:00	2	0			2
11:15	8	15			23	23:15	1	0			1
11:30	5	15			20	23:30	1	0			1
11:45	10	12			22	23:45	1	1			2
TOTALS	174	299	0	0	473	TOTALS	350	377	0	0	727
SPLIT %	37%	63%	0%	0%	39%	SPLIT %	48%	52%	0%	0%	61%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	2	0			2
01:00 02:00	0	1			1
02:00 03:00	1	1			2
03:00 04:00	0	2			2
04:00 05:00	0	6			6
05:00 06:00	3	7			10
06:00 07:00	9	39			48
07:00 08:00	30	50			80
08:00 09:00	42	64			106
09:00 10:00	27	33			60
10:00 11:00	33	49			82
11:00 12:00	27	47			74
12:00 13:00	29	30			59
13:00 14:00	23	41			64
14:00 15:00	31	37			68
15:00 16:00	41	40			81
16:00 17:00	43	45			88
17:00 18:00	43	52			95
18:00 19:00	43	30			73
19:00 20:00	41	46			87
20:00 21:00	28	34			62
21:00 22:00	12	12			24
22:00 23:00	11	9			20
23:00 00:00	5	1			6

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	174	299			473
Peak Hour	7:45	7:45			7:45
Peak Volume	45	67			112
Peak Hour Factor	0.750	0.798			0.824
Peak Period	12:00	to	00:00		
Volume	350	377			727
Peak Hour	18:15	17:00			17:00
Peak Volume	52	52			95
Peak Hour Factor	0.867	0.650			0.766
Peak Period	07:00	to	09:00		
Volume	72	114			186
Peak Hour	7:45	7:45			7:45
Peak Volume	45	67			112
Peak Hour Factor	0.750	0.798			0.824
Peak Period	16:00	to	18:00		
Volume	86	97			183
Peak Hour	16:00	17:00			17:00
Peak Volume	43	52			95
Peak Hour Factor	0.632	0.650			0.766



Prepared by National Data & Surveying Services

VOLUME

Pacific St Bet Sunset Blvd & Americana Way/Sierra Meadows Dr

Day: Thursday
Date: 8/21/2025

City: Rocklin
Project #: CA25_070176_006

DAILY TOTALS	NB	SB	EB	WB	Total
	7,010	7,104	0	0	14,114

15-Minutes Interval

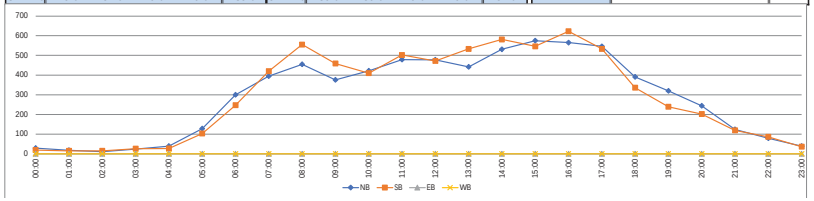
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	14	8			22	12:00	95	131			226
0:15	7	7			14	12:15	125	122			247
0:30	7	3			10	12:30	124	112			236
0:45	1	1			2	12:45	134	107			241
1:00	5	3			8	13:00	115	135			250
1:15	4	6			10	13:15	100	130			230
1:30	5	3			8	13:30	91	136			227
1:45	4	3			7	13:45	136	132			268
2:00	6	1			7	14:00	135	127			262
2:15	0	5			5	14:15	135	139			274
2:30	0	3			3	14:30	137	158			295
2:45	5	6			11	14:45	124	157			281
3:00	5	4			9	15:00	133	154			287
3:15	11	6			17	15:15	143	111			254
3:30	3	2			5	15:30	132	138			270
3:45	5	14			19	15:45	167	143			310
4:00	5	3			8	16:00	136	180			316
4:15	5	8			13	16:15	145	157			302
4:30	6	5			11	16:30	136	157			293
4:45	23	11			34	16:45	148	129			277
5:00	16	18			34	17:00	153	132			285
5:15	21	24			45	17:15	139	137			276
5:30	38	34			72	17:30	139	143			282
5:45	53	27			80	17:45	115	121			236
6:00	55	43			98	18:00	102	99			201
6:15	65	59			124	18:15	107	83			190
6:30	68	62			130	18:30	95	78			173
6:45	112	83			195	18:45	87	76			163
7:00	87	73			160	19:00	94	60			154
7:15	92	103			195	19:15	71	65			136
7:30	93	112			205	19:30	81	60			141
7:45	123	132			255	19:45	74	54			128
8:00	105	124			229	20:00	70	63			133
8:15	134	136			270	20:15	74	55			129
8:30	110	155			265	20:30	58	44			102
8:45	106	140			246	20:45	42	40			82
9:00	110	109			219	21:00	50	42			92
9:15	83	111			194	21:15	29	36			65
9:30	82	128			210	21:30	20	21			41
9:45	101	111			212	21:45	25	20			45
10:00	107	106			213	22:00	25	20			45
10:15	100	98			198	22:15	20	29			49
10:30	92	98			190	22:30	15	19			34
10:45	123	108			231	22:45	19	18			37
11:00	132	130			262	23:00	12	6			18
11:15	117	111			228	23:15	12	9			21
11:30	98	131			229	23:30	7	11			18
11:45	132	130			262	23:45	8	10			18
TOTALS	2676	2798	0	0	5474	TOTALS	4334	4306	0	0	8640
SPLIT %	49%	51%	0%	0%	39%	SPLIT %	50%	50%	0%	0%	61%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	29	19			48
01:00 02:00	18	15			33
02:00 03:00	11	15			26
03:00 04:00	24	26			50
04:00 05:00	39	27			66
05:00 06:00	128	103			231
06:00 07:00	300	247			547
07:00 08:00	395	420			815
08:00 09:00	455	555			1010
09:00 10:00	376	459			835
10:00 11:00	422	410			832
11:00 12:00	479	502			981
12:00 13:00	478	472			950
13:00 14:00	442	533			975
14:00 15:00	531	581			1112
15:00 16:00	575	546			1121
16:00 17:00	565	623			1188
17:00 18:00	546	533			1079
18:00 19:00	391	336			727
19:00 20:00	320	239			559
20:00 21:00	244	202			446
21:00 22:00	124	119			243
22:00 23:00	79	86			165
23:00 00:00	39	36			75

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	2676	2798			5474
Peak Hour	11:00	8:00			7:45
Peak Volume	479	555			1019
Peak Hour Factor	0.907	0.895			0.944
Peak Period	12:00	to	00:00		
Volume	4334	4306			8640
Peak Hour	15:45	15:45			15:45
Peak Volume	584	637			1221
Peak Hour Factor	0.874	0.885			0.966
Peak Period	07:00	to	09:00		
Volume	850	975			1825
Peak Hour	7:45	8:00			7:45
Peak Volume	472	555			1019
Peak Hour Factor	0.881	0.895			0.944
Peak Period	16:00	to	18:00		
Volume	1111	1156			2267
Peak Hour	16:15	16:00			16:00
Peak Volume	582	623			1188
Peak Hour Factor	0.951	0.865			0.940



Prepared by National Data & Surveying Services

VOLUME

Painted Pony Ln Bet Whitney Ranch Pkwy & W Oaks Blvd

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_007

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	871	798	1,669

15-Minutes Interval

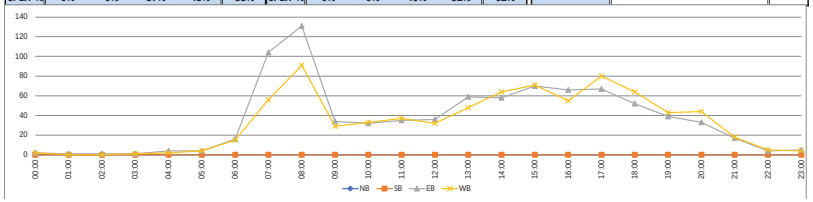
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			0	0	0	12:00			9	7	16
0:15			1	1	2	12:15			9	7	16
0:30			1	1	2	12:30			12	8	20
0:45			0	0	0	12:45			6	10	16
1:00			0	0	0	13:00			13	5	18
1:15			1	0	1	13:15			9	10	19
1:30			0	0	0	13:30			21	16	37
1:45			0	0	0	13:45			16	17	33
2:00			1	0	1	14:00			12	26	38
2:15			0	0	0	14:15			13	4	17
2:30			0	0	0	14:30			16	12	28
2:45			0	0	0	14:45			17	22	39
3:00			0	1	1	15:00			18	28	46
3:15			1	0	1	15:15			14	10	24
3:30			0	0	0	15:30			11	12	23
3:45			0	0	0	15:45			27	21	48
4:00			2	0	2	16:00			28	19	47
4:15			1	1	2	16:15			9	9	18
4:30			0	0	0	16:30			13	14	27
4:45			1	1	2	16:45			16	13	29
5:00			0	1	1	17:00			17	21	38
5:15			3	0	3	17:15			22	24	46
5:30			0	1	1	17:30			16	17	33
5:45			1	2	3	17:45			12	18	30
6:00			5	5	10	18:00			16	16	32
6:15			4	4	8	18:15			14	12	26
6:30			1	4	5	18:30			7	18	25
6:45			6	2	8	18:45			15	18	33
7:00			9	9	18	19:00			7	13	20
7:15			24	7	31	19:15			11	9	20
7:30			40	18	58	19:30			13	15	28
7:45			31	22	53	19:45			8	6	14
8:00			37	34	71	20:00			8	17	25
8:15			56	34	90	20:15			13	14	27
8:30			18	16	34	20:30			4	6	10
8:45			20	7	27	20:45			8	7	15
9:00			10	9	19	21:00			7	6	13
9:15			9	4	13	21:15			5	10	15
9:30			9	6	15	21:30			3	1	4
9:45			6	10	16	21:45			2	1	3
10:00			11	9	20	22:00			1	0	1
10:15			9	5	14	22:15			1	3	4
10:30			5	6	11	22:30			1	0	1
10:45			7	13	20	22:45			1	2	3
11:00			8	7	15	23:00			3	1	4
11:15			11	11	22	23:15			1	0	1
11:30			8	6	14	23:30			0	0	0
11:45			8	13	21	23:45			1	3	4
TOTALS	0	0	365	270	635	TOTALS	0	0	506	528	1034
SPLIT %	0%	0%	57%	43%	38%	SPLIT %	0%	0%	49%	51%	62%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00			2	2	4
01:00 02:00			1	0	1
02:00 03:00			1	0	1
03:00 04:00			1	1	2
04:00 05:00			4	2	6
05:00 06:00			4	4	8
06:00 07:00			16	15	31
07:00 08:00			104	56	160
08:00 09:00			131	91	222
09:00 10:00			34	29	63
10:00 11:00			32	33	65
11:00 12:00			35	37	72
12:00 13:00			36	32	68
13:00 14:00			59	48	107
14:00 15:00			58	64	122
15:00 16:00			70	71	141
16:00 17:00			66	55	121
17:00 18:00			67	80	147
18:00 19:00			52	64	116
19:00 20:00			39	43	82
20:00 21:00			33	44	77
21:00 22:00			17	18	35
22:00 23:00			4	5	9
23:00 00:00			5	4	9

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			365	270	635
Peak Hour			7:30	7:30	7:30
Peak Volume			164	108	272
Peak Hour Factor			0.732	0.794	0.756
Peak Period	12:00	to	00:00		
Volume			506	528	1034
Peak Hour			15:15	17:00	17:00
Peak Volume			80	80	147
Peak Hour Factor			0.714	0.833	0.799
Peak Period	07:00	to	09:00		
Volume			235	147	382
Peak Hour			7:30	7:30	7:30
Peak Volume			164	108	272
Peak Hour Factor			0.732	0.794	0.756
Peak Period	16:00	to	18:00		
Volume			133	135	268
Peak Hour			16:45	17:00	17:00
Peak Volume			71	80	147
Peak Hour Factor			0.807	0.833	0.799



Prepared by National Data & Surveying Services

VOLUME

Rocklin Rd Bet 5th St & Pacific St

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_008

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	1,239	1,551	2,790

15-Minutes Interval

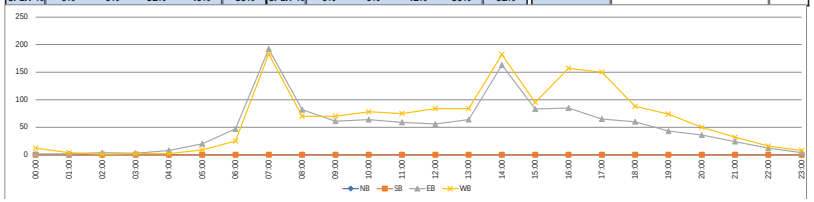
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			1	6	7	12:00			16	16	32
0:15			1	3	4	12:15			10	23	33
0:30			0	0	0	12:30			14	25	39
0:45			0	3	3	12:45			16	20	36
1:00			0	1	1	13:00			19	14	33
1:15			0	0	0	13:15			15	24	39
1:30			1	3	4	13:30			15	22	37
1:45			1	0	1	13:45			15	24	39
2:00			0	0	0	14:00			15	26	41
2:15			1	0	1	14:15			18	49	67
2:30			2	0	2	14:30			35	71	106
2:45			1	1	2	14:45			95	36	131
3:00			1	1	2	15:00			23	30	53
3:15			0	0	0	15:15			18	16	34
3:30			1	1	2	15:30			18	21	39
3:45			1	0	1	15:45			24	28	52
4:00			0	0	0	16:00			15	33	48
4:15			2	0	2	16:15			17	37	54
4:30			4	1	5	16:30			37	44	81
4:45			2	1	3	16:45			16	43	59
5:00			3	1	4	17:00			26	40	66
5:15			5	0	5	17:15			15	36	51
5:30			7	7	14	17:30			11	39	50
5:45			5	1	6	17:45			13	35	48
6:00			5	2	7	18:00			14	19	33
6:15			13	7	20	18:15			18	29	47
6:30			14	10	24	18:30			13	18	31
6:45			15	6	21	18:45			15	22	37
7:00			12	11	23	19:00			16	19	35
7:15			15	18	33	19:15			9	22	31
7:30			71	83	154	19:30			13	17	30
7:45			94	71	165	19:45			5	16	21
8:00			34	20	54	20:00			8	16	24
8:15			15	23	38	20:15			6	12	18
8:30			20	17	37	20:30			11	12	23
8:45			13	10	23	20:45			11	10	21
9:00			15	17	32	21:00			12	11	23
9:15			13	16	29	21:15			4	6	10
9:30			14	21	35	21:30			3	4	7
9:45			19	16	35	21:45			5	11	16
10:00			12	13	25	22:00			3	5	8
10:15			17	20	37	22:15			4	5	9
10:30			16	24	40	22:30			2	4	6
10:45			19	21	40	22:45			3	2	5
11:00			17	24	41	23:00			0	3	3
11:15			20	17	37	23:15			1	1	2
11:30			12	18	30	23:30			1	1	2
11:45			10	16	26	23:45			2	3	5
TOTALS	0	0	544	531	1075	TOTALS	0	0	695	1020	1715
SPLIT %	0%	0%	51%	49%	39%	SPLIT %	0%	0%	41%	59%	61%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00			2	12	14
01:00 02:00			2	4	6
02:00 03:00			4	1	5
03:00 04:00			3	2	5
04:00 05:00			8	2	10
05:00 06:00			20	9	29
06:00 07:00			47	25	72
07:00 08:00			192	183	375
08:00 09:00			82	70	152
09:00 10:00			61	70	131
10:00 11:00			64	78	142
11:00 12:00			59	75	134
12:00 13:00			56	84	140
13:00 14:00			64	84	148
14:00 15:00			163	182	345
15:00 16:00			83	95	178
16:00 17:00			85	157	242
17:00 18:00			65	150	215
18:00 19:00			60	88	148
19:00 20:00			43	74	117
20:00 21:00			36	50	86
21:00 22:00			24	32	56
22:00 23:00			12	16	28
23:00 00:00			4	8	12

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			544	531	1075
Peak Hour			7:15	7:30	7:30
Peak Volume			214	197	411
Peak Hour Factor			0.569	0.593	0.623
Peak Period	12:00	to	00:00		
Volume			695	1020	1715
Peak Hour			14:15	14:15	14:15
Peak Volume			171	186	357
Peak Hour Factor			0.450	0.655	0.681
Peak Period	07:00	to	09:00		
Volume			274	253	527
Peak Hour			7:15	7:30	7:30
Peak Volume			214	197	411
Peak Hour Factor			0.569	0.593	0.623
Peak Period	16:00	to	18:00		
Volume			150	307	457
Peak Hour			16:15	16:15	16:15
Peak Volume			96	164	260
Peak Hour Factor			0.649	0.932	0.802



Prepared by National Data & Surveying Services

VOLUME

Rocklin Rd Bet Pacific St & Granite Dr/Comfort Inn & Suites Rocklin-Roseville Access Dwy

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_009

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	10,227	9,345	19,572

15-Minutes Interval

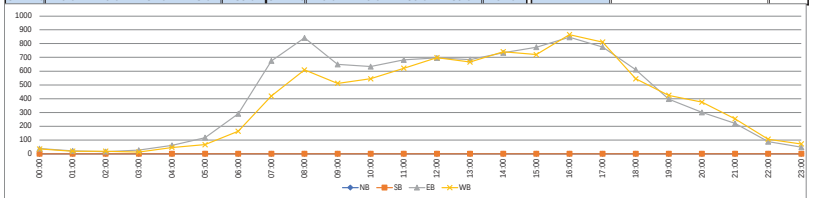
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			13	10	23	12:00			190	194	384
0:15			11	11	22	12:15			178	170	348
0:30			10	10	20	12:30			169	164	333
0:45			4	4	8	12:45			159	170	329
1:00			6	5	11	13:00			144	145	289
1:15			5	4	9	13:15			190	161	351
1:30			6	5	11	13:30			168	171	339
1:45			5	5	10	13:45			182	189	371
2:00			3	4	7	14:00			188	157	345
2:15			7	6	13	14:15			154	192	346
2:30			3	7	10	14:30			169	211	380
2:45			3	2	5	14:45			222	181	403
3:00			1	3	4	15:00			214	172	386
3:15			3	3	6	15:15			178	188	366
3:30			10	6	16	15:30			208	173	381
3:45			13	1	14	15:45			174	187	361
4:00			8	6	14	16:00			204	202	406
4:15			17	10	27	16:15			190	201	391
4:30			13	7	20	16:30			226	242	468
4:45			24	23	47	16:45			226	220	446
5:00			22	8	30	17:00			223	229	452
5:15			25	16	41	17:15			209	193	402
5:30			26	21	47	17:30			166	159	325
5:45			44	22	66	17:45			177	230	407
6:00			60	29	89	18:00			171	137	308
6:15			62	28	90	18:15			159	151	310
6:30			68	49	117	18:30			165	130	295
6:45			101	58	159	18:45			116	127	243
7:00			120	54	174	19:00			132	101	233
7:15			124	67	191	19:15			79	126	205
7:30			199	133	332	19:30			105	89	194
7:45			231	165	396	19:45			81	108	189
8:00			202	193	395	20:00			78	100	178
8:15			217	147	364	20:15			83	100	183
8:30			224	123	347	20:30			68	86	154
8:45			199	146	345	20:45			72	89	161
9:00			181	155	336	21:00			109	85	194
9:15			148	123	271	21:15			52	69	121
9:30			153	103	256	21:30			30	53	83
9:45			167	130	297	21:45			30	47	77
10:00			140	129	269	22:00			34	37	71
10:15			157	132	289	22:15			24	25	49
10:30			149	145	294	22:30			14	26	40
10:45			187	139	326	22:45			16	18	34
11:00			167	159	326	23:00			15	15	30
11:15			145	120	265	23:15			11	20	31
11:30			185	158	343	23:30			15	20	35
11:45			185	184	369	23:45			7	17	24
TOTALS	0	0	4053	3068	7121	TOTALS	0	0	6174	6277	12451
SPLIT %	0%	0%	57%	43%	36%	SPLIT %	0%	0%	50%	50%	64%

Hourly Intervals

TIME		NB	SB	EB	WB	TOTAL
00:00	01:00			38	35	73
01:00	02:00			22	19	41
02:00	03:00			16	19	35
03:00	04:00			27	13	40
04:00	05:00			62	46	108
05:00	06:00			117	67	184
06:00	07:00			291	164	455
07:00	08:00			674	419	1093
08:00	09:00			842	609	1451
09:00	10:00			649	511	1160
10:00	11:00			633	545	1178
11:00	12:00			682	621	1303
12:00	13:00			696	698	1394
13:00	14:00			684	666	1350
14:00	15:00			733	741	1474
15:00	16:00			774	720	1494
16:00	17:00			846	865	1711
17:00	18:00			775	811	1586
18:00	19:00			611	545	1156
19:00	20:00			397	424	821
20:00	21:00			301	375	676
21:00	22:00			221	254	475
22:00	23:00			88	106	194
23:00	00:00			48	72	120

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			4053	3068	7121
Peak Hour			7:45	7:30	7:45
Peak Volume			874	638	1502
Peak Hour Factor			0.946	0.826	0.948
Peak Period	12:00	to	00:00		
Volume			6174	6277	12451
Peak Hour			16:30	16:15	16:30
Peak Volume			884	892	1768
Peak Hour Factor			0.978	0.921	0.944
Peak Period	07:00	to	09:00		
Volume			1516	1028	2544
Peak Hour			7:45	7:30	7:45
Peak Volume			874	638	1502
Peak Hour Factor			0.946	0.826	0.948
Peak Period	16:00	to	18:00		
Volume			1621	1676	3297
Peak Hour			16:30	16:15	16:30
Peak Volume			884	892	1768
Peak Hour Factor			0.978	0.921	0.944



Prepared by National Data & Surveying Services

VOLUME

Schriber Way Bet Sierra College Blvd & Lakepointe Dr

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_010

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	1,960	2,014	3,974

15-Minutes Interval

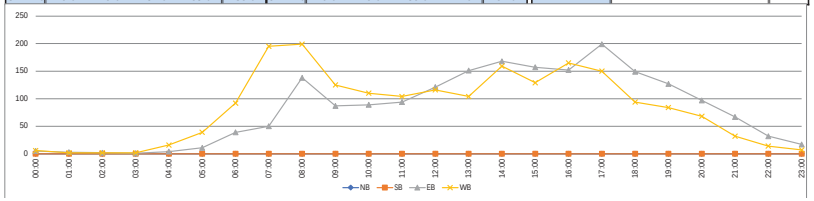
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			1	2	3	12:00			29	27	56
0:15			1	0	1	12:15			29	27	56
0:30			2	3	5	12:30			34	30	64
0:45			1	1	2	12:45			29	32	61
1:00			1	2	3	13:00			44	24	68
1:15			0	0	0	13:15			41	25	66
1:30			0	0	0	13:30			28	26	54
1:45			2	0	2	13:45			38	29	67
2:00			1	1	2	14:00			32	42	74
2:15			1	1	2	14:15			32	40	72
2:30			0	0	0	14:30			40	41	81
2:45			0	0	0	14:45			64	36	100
3:00			1	1	2	15:00			41	28	69
3:15			0	0	0	15:15			44	26	70
3:30			0	1	1	15:30			27	42	69
3:45			0	0	0	15:45			45	33	78
4:00			1	2	3	16:00			35	41	76
4:15			3	4	7	16:15			37	53	90
4:30			0	4	4	16:30			36	30	66
4:45			0	6	6	16:45			44	41	85
5:00			3	8	11	17:00			41	37	78
5:15			2	8	10	17:15			64	40	104
5:30			2	15	17	17:30			44	31	75
5:45			4	8	12	17:45			50	42	92
6:00			5	14	19	18:00			44	19	63
6:15			5	17	22	18:15			42	26	68
6:30			12	28	40	18:30			32	23	55
6:45			17	33	50	18:45			31	26	57
7:00			16	26	42	19:00			35	19	54
7:15			9	24	33	19:15			32	20	52
7:30			4	61	65	19:30			28	23	51
7:45			21	84	105	19:45			32	22	54
8:00			33	88	121	20:00			17	15	32
8:15			44	41	85	20:15			28	16	44
8:30			36	39	75	20:30			23	13	36
8:45			25	31	56	20:45			29	24	53
9:00			23	38	61	21:00			17	9	26
9:15			24	37	61	21:15			25	7	32
9:30			21	24	45	21:30			14	11	25
9:45			19	26	45	21:45			11	5	16
10:00			18	26	44	22:00			11	8	19
10:15			18	22	40	22:15			6	4	10
10:30			30	30	60	22:30			9	0	9
10:45			23	32	55	22:45			6	2	8
11:00			17	24	41	23:00			4	2	6
11:15			29	30	59	23:15			2	2	4
11:30			17	22	39	23:30			5	3	8
11:45			31	28	59	23:45			6	0	6
TOTALS	0	0	523	892	1415	TOTALS	0	0	1437	1122	2559
SPLIT %	0%	0%	37%	63%	36%	SPLIT %	0%	0%	56%	44%	64%

Hourly Intervals

TIME		NB	SB	EB	WB	TOTAL
00:00	01:00			5	6	11
01:00	02:00			3	2	5
02:00	03:00			2	2	4
03:00	04:00			1	2	3
04:00	05:00			4	16	20
05:00	06:00			11	39	50
06:00	07:00			39	92	131
07:00	08:00			50	195	245
08:00	09:00			138	199	337
09:00	10:00			87	125	212
10:00	11:00			89	110	199
11:00	12:00			94	104	198
12:00	13:00			121	116	237
13:00	14:00			151	104	255
14:00	15:00			168	159	327
15:00	16:00			157	129	286
16:00	17:00			152	165	317
17:00	18:00			199	150	349
18:00	19:00			149	94	243
19:00	20:00			127	84	211
20:00	21:00			97	68	165
21:00	22:00			67	32	99
22:00	23:00			32	14	46
23:00	00:00			17	7	24

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			523	892	1415
Peak Hour			8:00	7:30	7:45
Peak Volume			138	274	386
Peak Hour Factor			0.784	0.778	0.798
Peak Period	12:00	to	00:00		
Volume			1437	1122	2559
Peak Hour			17:15	15:30	17:00
Peak Volume			202	169	349
Peak Hour Factor			0.789	0.797	0.839
Peak Period	07:00	to	09:00		
Volume			188	394	582
Peak Hour			8:00	7:30	7:45
Peak Volume			138	274	386
Peak Hour Factor			0.784	0.778	0.798
Peak Period	16:00	to	18:00		
Volume			351	315	666
Peak Hour			17:00	16:00	17:00
Peak Volume			199	165	349
Peak Hour Factor			0.777	0.778	0.839



Prepared by National Data & Surveying Services

VOLUME

Sierra College Blvd Bet Granite Dr & Bass Pro Dr/Dominguez Rd

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_011

DAILY TOTALS	NB	SB	EB	WB	Total
	17,531	18,274	0	0	35,805

15-Minutes Interval

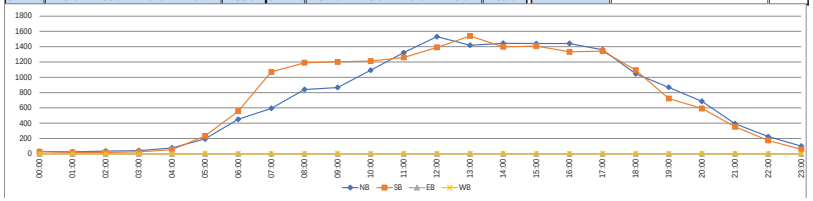
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	7	8			15	12:00	347	401			748
0:15	8	4			12	12:15	360	353			713
0:30	8	11			19	12:30	421	330			751
0:45	9	5			14	12:45	403	306			709
1:00	5	3			8	13:00	336	378			714
1:15	11	4			15	13:15	366	413			779
1:30	4	4			8	13:30	364	385			749
1:45	5	8			13	13:45	353	363			716
2:00	9	4			13	14:00	402	325			727
2:15	5	7			12	14:15	393	306			699
2:30	5	4			9	14:30	319	387			706
2:45	18	3			21	14:45	330	380			710
3:00	9	6			15	15:00	350	352			702
3:15	9	8			17	15:15	352	344			696
3:30	10	2			12	15:30	388	356			744
3:45	14	10			24	15:45	350	356			706
4:00	9	8			17	16:00	361	324			685
4:15	18	11			29	16:15	368	305			673
4:30	14	17			31	16:30	385	357			742
4:45	36	19			55	16:45	328	346			674
5:00	34	41			75	17:00	398	323			721
5:15	29	49			78	17:15	347	355			702
5:30	51	68			119	17:30	317	355			672
5:45	81	76			157	17:45	298	309			607
6:00	83	94			177	18:00	306	294			600
6:15	88	132			220	18:15	266	299			565
6:30	120	159			279	18:30	253	269			522
6:45	161	173			334	18:45	221	231			452
7:00	108	224			332	19:00	218	209			427
7:15	148	293			441	19:15	232	183			415
7:30	148	286			434	19:30	222	186			408
7:45	190	267			457	19:45	197	144			341
8:00	189	273			462	20:00	190	173			363
8:15	219	297			516	20:15	160	141			301
8:30	216	321			537	20:30	163	145			308
8:45	217	299			516	20:45	173	134			307
9:00	189	342			531	21:00	136	110			246
9:15	211	310			521	21:15	103	92			195
9:30	231	277			508	21:30	88	88			176
9:45	235	272			507	21:45	66	64			130
10:00	223	246			469	22:00	82	63			145
10:15	292	282			574	22:15	56	44			100
10:30	276	373			649	22:30	52	36			88
10:45	301	311			612	22:45	35	32			67
11:00	354	276			630	23:00	33	20			53
11:15	323	320			643	23:15	30	10			40
11:30	304	327			631	23:30	26	12			38
11:45	341	336			677	23:45	12	16			28
TOTALS	5575	6870	0	0	12445	TOTALS	11956	11404	0	0	23360
SPLIT %	45%	55%	0%	0%	35%	SPLIT %	51%	49%	0%	0%	65%

Hourly Intervals

TIME		NB	SB	EB	WB	TOTAL
00:00	01:00	32	28			60
01:00	02:00	25	19			44
02:00	03:00	37	18			55
03:00	04:00	42	26			68
04:00	05:00	77	55			132
05:00	06:00	195	234			429
06:00	07:00	452	558			1010
07:00	08:00	594	1070			1664
08:00	09:00	841	1190			2031
09:00	10:00	866	1201			2067
10:00	11:00	1092	1212			2304
11:00	12:00	1322	1259			2581
12:00	13:00	1531	1390			2921
13:00	14:00	1419	1539			2958
14:00	15:00	1444	1398			2842
15:00	16:00	1440	1408			2848
16:00	17:00	1442	1332			2774
17:00	18:00	1360	1342			2702
18:00	19:00	1046	1093			2139
19:00	20:00	869	722			1591
20:00	21:00	686	593			1279
21:00	22:00	393	354			747
22:00	23:00	225	175			400
23:00	00:00	101	58			159

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	5575	6870			12445
Peak Hour	11:00	10:30			11:00
Peak Volume	1322	1280			2581
Peak Hour Factor	0.934	0.858			0.953
Peak Period	12:00	to	00:00		
Volume	11956	11404			23360
Peak Hour	12:00	13:00			13:15
Peak Volume	1531	1539			2971
Peak Hour Factor	0.909	0.932			0.953
Peak Period	07:00	to	09:00		
Volume	1435	2260			3695
Peak Hour	8:00	8:00			8:00
Peak Volume	841	1190			2031
Peak Hour Factor	0.960	0.927			0.946
Peak Period	16:00	to	18:00		
Volume	2802	2674			5476
Peak Hour	16:15	16:30			16:30
Peak Volume	1479	1381			2839
Peak Hour Factor	0.929	0.967			0.957



Prepared by National Data & Surveying Services

VOLUME

Sierra College Blvd Bet Rocklin Rd & Scarborough Dr/King Ranch Pl

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_012

DAILY TOTALS	NB	SB	EB	WB	Total
	11,583	11,215	0	0	22,798

15-Minutes Interval

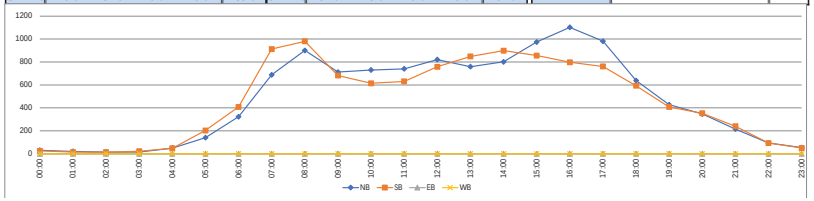
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	8	6			14	12:00	235	163			398
0:15	7	4			11	12:15	201	195			396
0:30	8	9			17	12:30	203	212			415
0:45	8	6			14	12:45	182	188			370
1:00	3	4			7	13:00	181	181			362
1:15	9	1			10	13:15	199	200			399
1:30	6	4			10	13:30	186	245			431
1:45	3	6			9	13:45	193	222			415
2:00	4	4			8	14:00	230	201			431
2:15	4	7			11	14:15	191	198			389
2:30	1	1			2	14:30	202	222			424
2:45	7	2			9	14:45	178	278			456
3:00	1	6			7	15:00	274	234			508
3:15	3	4			7	15:15	231	210			441
3:30	6	4			10	15:30	242	197			439
3:45	6	9			15	15:45	227	215			442
4:00	6	9			15	16:00	273	186			459
4:15	6	8			14	16:15	257	205			462
4:30	21	12			33	16:30	287	214			501
4:45	17	19			36	16:45	285	193			478
5:00	22	32			54	17:00	284	203			487
5:15	19	49			68	17:15	248	191			439
5:30	39	56			95	17:30	242	206			448
5:45	61	66			127	17:45	207	161			368
6:00	60	71			131	18:00	206	152			358
6:15	65	91			156	18:15	185	149			334
6:30	92	108			200	18:30	140	164			304
6:45	106	139			245	18:45	107	128			235
7:00	113	179			292	19:00	113	114			227
7:15	150	234			384	19:15	110	77			187
7:30	212	227			439	19:30	110	106			216
7:45	213	272			485	19:45	95	111			206
8:00	191	349			540	20:00	89	101			190
8:15	274	256			530	20:15	90	84			174
8:30	218	221			439	20:30	85	89			174
8:45	217	154			371	20:45	83	79			162
9:00	236	143			379	21:00	61	68			129
9:15	172	188			360	21:15	64	71			135
9:30	140	174			314	21:30	47	63			110
9:45	164	177			341	21:45	44	38			82
10:00	145	132			277	22:00	31	33			64
10:15	162	158			320	22:15	36	27			63
10:30	227	145			372	22:30	16	21			37
10:45	196	179			375	22:45	11	13			24
11:00	187	173			360	23:00	8	18			26
11:15	175	149			324	23:15	13	17			30
11:30	174	157			331	23:30	16	8			24
11:45	204	152			356	23:45	17	8			25
TOTALS	4368	4556	0	0	8924	TOTALS	7215	6659	0	0	13874
SPLIT %	49%	51%	0%	0%	39%	SPLIT %	52%	48%	0%	0%	61%

Hourly Intervals

TIME		NB	SB	EB	WB	TOTAL
00:00	01:00	31	25			56
01:00	02:00	21	15			36
02:00	03:00	16	14			30
03:00	04:00	16	23			39
04:00	05:00	50	48			98
05:00	06:00	141	203			344
06:00	07:00	323	409			732
07:00	08:00	688	912			1600
08:00	09:00	900	980			1880
09:00	10:00	712	682			1394
10:00	11:00	730	614			1344
11:00	12:00	740	631			1371
12:00	13:00	821	758			1579
13:00	14:00	759	848			1607
14:00	15:00	801	899			1700
15:00	16:00	974	856			1830
16:00	17:00	1102	798			1900
17:00	18:00	981	761			1742
18:00	19:00	638	593			1231
19:00	20:00	428	408			836
20:00	21:00	347	353			700
21:00	22:00	216	240			456
22:00	23:00	94	94			188
23:00	00:00	54	51			105

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	4368	4556			8924
Peak Hour	8:15	7:30			7:30
Peak Volume	945	1104			1994
Peak Hour Factor	0.862	0.791			0.923
Peak Period	12:00	to	00:00		
Volume	7215	6659			13874
Peak Hour	16:15	14:30			16:15
Peak Volume	1113	944			1928
Peak Hour Factor	0.970	0.849			0.962
Peak Period	07:00	to	09:00		
Volume	1588	1892			3480
Peak Hour	8:00	7:30			7:30
Peak Volume	900	1104			1994
Peak Hour Factor	0.821	0.791			0.923
Peak Period	16:00	to	18:00		
Volume	2083	1559			3642
Peak Hour	16:15	16:15			16:15
Peak Volume	1113	815			1928
Peak Hour Factor	0.970	0.952			0.962



Prepared by National Data & Surveying Services

VOLUME

University Ave Bet Sunset Blvd & Whitney Ranch Pkwy

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_013

DAILY TOTALS	NB	SB	EB	WB	Total
	1,815	1,550	0	0	3,365

15-Minutes Interval

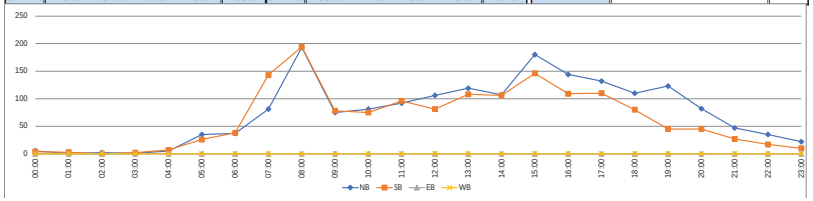
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	2	2			4	12:00	36	23			59
0:15	2	2			4	12:15	25	17			42
0:30	1	0			1	12:30	26	18			44
0:45	0	0			0	12:45	19	23			42
1:00	0	0			0	13:00	34	15			49
1:15	0	1			1	13:15	26	23			49
1:30	0	2			2	13:30	35	40			75
1:45	1	0			1	13:45	24	30			54
2:00	0	0			0	14:00	23	26			49
2:15	1	0			1	14:15	21	26			47
2:30	1	0			1	14:30	34	27			61
2:45	0	0			0	14:45	29	27			56
3:00	0	1			1	15:00	36	22			58
3:15	0	0			0	15:15	45	34			79
3:30	1	0			1	15:30	60	27			87
3:45	0	1			1	15:45	39	63			102
4:00	0	0			0	16:00	50	32			82
4:15	0	1			1	16:15	24	24			48
4:30	3	1			4	16:30	33	27			60
4:45	2	5			7	16:45	37	26			63
5:00	2	4			6	17:00	34	29			63
5:15	4	7			11	17:15	31	23			54
5:30	12	8			20	17:30	36	34			70
5:45	17	7			24	17:45	31	24			55
6:00	11	8			19	18:00	37	23			60
6:15	13	6			19	18:15	33	23			56
6:30	4	8			12	18:30	18	22			40
6:45	9	16			25	18:45	22	12			34
7:00	8	14			22	19:00	28	13			41
7:15	16	25			41	19:15	36	14			50
7:30	22	44			66	19:30	33	7			40
7:45	35	60			95	19:45	26	11			37
8:00	40	56			96	20:00	17	17			34
8:15	88	45			133	20:15	27	11			38
8:30	46	67			113	20:30	24	12			36
8:45	19	26			45	20:45	14	5			19
9:00	25	21			46	21:00	21	8			29
9:15	17	17			34	21:15	9	8			17
9:30	16	21			37	21:30	9	1			10
9:45	17	19			36	21:45	8	10			18
10:00	18	26			44	22:00	11	3			14
10:15	15	17			32	22:15	13	8			21
10:30	26	12			38	22:30	5	4			9
10:45	22	20			42	22:45	6	2			8
11:00	17	19			36	23:00	6	2			8
11:15	19	23			42	23:15	6	5			11
11:30	31	24			55	23:30	4	2			6
11:45	25	30			55	23:45	6	1			7
TOTALS	608	666	0	0	1274	TOTALS	1207	884	0	0	2091
SPLIT %	48%	52%	0%	0%	38%	SPLIT %	58%	42%	0%	0%	62%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	5	4			9
01:00 02:00	1	3			4
02:00 03:00	2	0			2
03:00 04:00	1	2			3
04:00 05:00	5	7			12
05:00 06:00	35	26			61
06:00 07:00	37	38			75
07:00 08:00	81	143			224
08:00 09:00	193	194			387
09:00 10:00	75	78			153
10:00 11:00	81	75			156
11:00 12:00	92	96			188
12:00 13:00	106	81			187
13:00 14:00	119	108			227
14:00 15:00	107	106			213
15:00 16:00	180	146			326
16:00 17:00	144	109			253
17:00 18:00	132	110			242
18:00 19:00	110	80			190
19:00 20:00	123	45			168
20:00 21:00	82	45			127
21:00 22:00	47	27			74
22:00 23:00	35	17			52
23:00 00:00	22	10			32

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	608	666			1274
Peak Hour	7:45	7:45			7:45
Peak Volume	209	228			437
Peak Hour Factor	0.594	0.851			0.821
Peak Period	12:00	to	00:00		
Volume	1207	884			2091
Peak Hour	15:15	15:15			15:15
Peak Volume	194	156			350
Peak Hour Factor	0.808	0.619			0.858
Peak Period	07:00	to	09:00		
Volume	274	337			611
Peak Hour	7:45	7:45			7:45
Peak Volume	209	228			437
Peak Hour Factor	0.594	0.851			0.821
Peak Period	16:00	to	18:00		
Volume	276	219			495
Peak Hour	16:00	16:45			16:00
Peak Volume	144	112			253
Peak Hour Factor	0.720	0.824			0.771



Prepared by National Data & Surveying Services

VOLUME

University Ave Bet Whitney Ranch Pkwy & W Ranch View Dr/Ranch View Dr

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_014

DAILY TOTALS	NB	SB	EB	WB	Total
	2,767	2,886	0	0	5,653

15-Minutes Interval

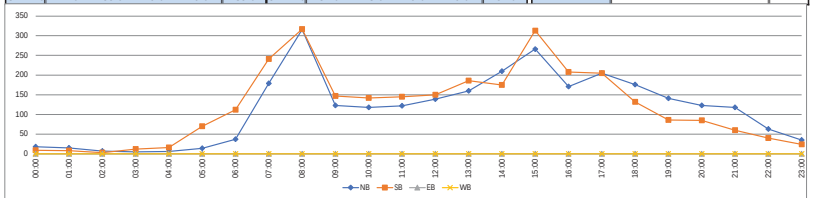
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	4	2			6	12:00	32	38			70
0:15	4	2			6	12:15	24	32			56
0:30	4	2			6	12:30	44	43			87
0:45	6	3			9	12:45	39	37			76
1:00	5	3			8	13:00	34	41			75
1:15	5	2			7	13:15	43	43			86
1:30	3	3			6	13:30	43	50			93
1:45	2	0			2	13:45	40	52			92
2:00	1	0			1	14:00	36	48			84
2:15	2	0			2	14:15	57	34			91
2:30	3	2			5	14:30	66	52			118
2:45	1	1			2	14:45	51	41			92
3:00	0	1			1	15:00	63	53			116
3:15	0	6			6	15:15	63	58			121
3:30	2	1			3	15:30	77	66			143
3:45	3	4			7	15:45	63	136			199
4:00	2	2			4	16:00	51	63			114
4:15	0	4			4	16:15	59	45			104
4:30	2	6			8	16:30	30	54			84
4:45	2	4			6	16:45	31	46			77
5:00	1	11			12	17:00	46	63			109
5:15	4	17			21	17:15	51	43			94
5:30	3	19			22	17:30	66	45			111
5:45	6	23			29	17:45	42	54			96
6:00	5	23			28	18:00	51	39			90
6:15	4	23			27	18:15	52	29			81
6:30	11	32			43	18:30	42	43			85
6:45	17	34			51	18:45	31	21			52
7:00	22	50			72	19:00	43	26			69
7:15	44	55			99	19:15	31	18			49
7:30	46	65			111	19:30	31	22			53
7:45	67	71			138	19:45	36	20			56
8:00	62	82			144	20:00	32	29			61
8:15	116	73			189	20:15	27	21			48
8:30	95	110			205	20:30	35	19			54
8:45	43	52			95	20:45	29	16			45
9:00	36	34			70	21:00	37	14			51
9:15	31	36			67	21:15	28	15			43
9:30	28	32			60	21:30	25	13			38
9:45	28	45			73	21:45	28	18			46
10:00	27	38			65	22:00	21	13			34
10:15	19	41			60	22:15	20	15			35
10:30	38	29			67	22:30	11	8			19
10:45	34	34			68	22:45	11	4			15
11:00	31	30			61	23:00	9	9			18
11:15	29	27			56	23:15	12	8			20
11:30	35	38			73	23:30	5	3			8
11:45	27	50			77	23:45	9	4			13
TOTALS	960	1222	0	0	2182	TOTALS	1807	1664	0	0	3471
SPLIT %	44%	56%	0%	0%	39%	SPLIT %	52%	48%	0%	0%	61%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	18	9			27
01:00 02:00	15	8			23
02:00 03:00	7	3			10
03:00 04:00	5	12			17
04:00 05:00	6	16			22
05:00 06:00	14	70			84
06:00 07:00	37	112			149
07:00 08:00	179	241			420
08:00 09:00	316	317			633
09:00 10:00	123	147			270
10:00 11:00	118	142			260
11:00 12:00	122	145			267
12:00 13:00	139	150			289
13:00 14:00	160	186			346
14:00 15:00	210	175			385
15:00 16:00	266	313			579
16:00 17:00	171	208			379
17:00 18:00	205	205			410
18:00 19:00	176	132			308
19:00 20:00	141	86			227
20:00 21:00	123	85			208
21:00 22:00	118	60			178
22:00 23:00	63	40			103
23:00 00:00	35	24			59

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	960	1222			2182
Peak Hour	7:45	7:45			7:45
Peak Volume	340	336			676
Peak Hour Factor	0.733	0.764			0.824
Peak Period	12:00	to	00:00		
Volume	1807	1664			3471
Peak Hour	15:00	15:15			15:00
Peak Volume	266	323			579
Peak Hour Factor	0.864	0.594			0.727
Peak Period	07:00	to	09:00		
Volume	495	558			1053
Peak Hour	7:45	7:45			7:45
Peak Volume	340	336			676
Peak Hour Factor	0.733	0.764			0.824
Peak Period	16:00	to	18:00		
Volume	376	413			789
Peak Hour	17:00	16:00			17:00
Peak Volume	205	208			410
Peak Hour Factor	0.777	0.825			0.923



Prepared by National Data & Surveying Services

VOLUME

W Oaks Blvd Bet Stanford Ranch Rd/W Stanford Ranch Rd & Hunter Dr/Hunter Ct

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_015

DAILY TOTALS	NB	SB	EB	WB	Total
	4,971	4,887	0	0	9,858

15-Minutes Interval

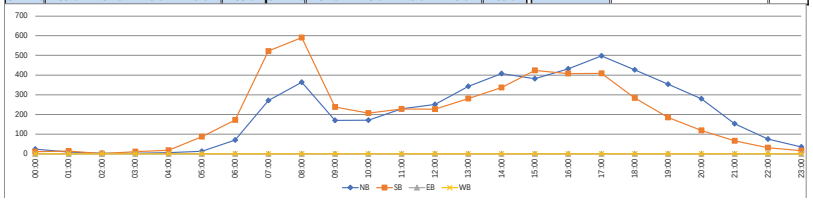
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	7	3			10	12:00	66	47			113
0:15	8	3			11	12:15	65	50			115
0:30	7	2			9	12:30	61	72			133
0:45	2	3			5	12:45	59	58			117
1:00	1	4			5	13:00	60	76			136
1:15	3	3			6	13:15	85	60			145
1:30	4	3			7	13:30	108	60			168
1:45	1	4			5	13:45	90	85			175
2:00	2	1			3	14:00	93	99			192
2:15	0	0			0	14:15	80	80			160
2:30	1	0			1	14:30	81	80			161
2:45	0	0			0	14:45	154	78			232
3:00	3	0			3	15:00	89	108			197
3:15	0	1			1	15:15	90	83			173
3:30	0	0			0	15:30	91	107			198
3:45	0	10			10	15:45	112	126			238
4:00	1	3			4	16:00	127	107			234
4:15	1	3			4	16:15	109	88			197
4:30	2	2			4	16:30	99	95			194
4:45	2	10			12	16:45	97	118			215
5:00	1	15			16	17:00	147	100			247
5:15	2	24			26	17:15	132	104			236
5:30	3	24			27	17:30	111	99			210
5:45	7	24			31	17:45	108	106			214
6:00	9	24			33	18:00	109	73			182
6:15	15	32			47	18:15	113	88			201
6:30	22	40			62	18:30	102	55			157
6:45	24	76			100	18:45	103	68			171
7:00	35	69			104	19:00	97	53			150
7:15	32	133			165	19:15	91	55			146
7:30	70	181			251	19:30	102	38			140
7:45	134	139			273	19:45	64	39			103
8:00	128	136			264	20:00	88	24			112
8:15	102	210			312	20:15	87	31			118
8:30	73	134			207	20:30	58	39			97
8:45	61	111			172	20:45	47	25			72
9:00	36	71			107	21:00	54	19			73
9:15	43	52			95	21:15	41	17			58
9:30	44	59			103	21:30	31	21			52
9:45	47	56			103	21:45	27	9			36
10:00	52	50			102	22:00	23	9			32
10:15	41	48			89	22:15	17	6			23
10:30	37	49			86	22:30	23	7			30
10:45	41	60			101	22:45	12	9			21
11:00	53	42			95	23:00	12	4			16
11:15	58	60			118	23:15	8	2			10
11:30	54	70			124	23:30	10	3			13
11:45	64	56			120	23:45	5	7			12
TOTALS	1333	2100	0	0	3433	TOTALS	3638	2787	0	0	6425
SPLIT %	39%	61%	0%	0%	35%	SPLIT %	57%	43%	0%	0%	65%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	24	11			35
01:00 02:00	9	14			23
02:00 03:00	3	1			4
03:00 04:00	3	11			14
04:00 05:00	6	18			24
05:00 06:00	13	87			100
06:00 07:00	70	172			242
07:00 08:00	271	522			793
08:00 09:00	364	591			955
09:00 10:00	170	238			408
10:00 11:00	171	207			378
11:00 12:00	229	228			457
12:00 13:00	251	227			478
13:00 14:00	343	281			624
14:00 15:00	408	337			745
15:00 16:00	382	424			806
16:00 17:00	432	408			840
17:00 18:00	498	409			907
18:00 19:00	427	284			711
19:00 20:00	354	185			539
20:00 21:00	280	119			399
21:00 22:00	153	66			219
22:00 23:00	75	31			106
23:00 00:00	35	16			51

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	1333	2100			3433
Peak Hour	7:45	7:30			7:30
Peak Volume	437	666			1100
Peak Hour Factor	0.815	0.793			0.881
Peak Period	12:00	to	00:00		
Volume	3638	2787			6425
Peak Hour	17:00	15:30			16:45
Peak Volume	498	428			908
Peak Hour Factor	0.847	0.849			0.919
Peak Period	07:00	to	09:00		
Volume	635	1113			1748
Peak Hour	7:45	7:30			7:30
Peak Volume	437	666			1100
Peak Hour Factor	0.815	0.793			0.881
Peak Period	16:00	to	18:00		
Volume	930	817			1747
Peak Hour	17:00	16:45			16:45
Peak Volume	498	421			908
Peak Hour Factor	0.847	0.892			0.919



Prepared by National Data & Surveying Services

VOLUME

W Oaks Blvd Bet Hunter Dr/Hunter Ct & Painted Pony Ln

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_016

DAILY TOTALS	NB	SB	EB	WB	Total
	4,283	4,211	0	0	8,494

15-Minutes Interval

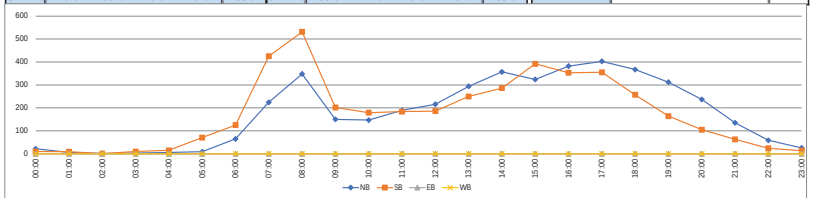
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	6	3			9	12:00	59	41			100
0:15	8	3			11	12:15	57	44			101
0:30	6	3			9	12:30	48	62			110
0:45	2	1			3	12:45	52	39			91
1:00	1	4			5	13:00	49	69			118
1:15	1	2			3	13:15	74	47			121
1:30	3	1			4	13:30	97	52			149
1:45	1	2			3	13:45	74	82			156
2:00	1	1			2	14:00	92	86			178
2:15	0	0			0	14:15	62	73			135
2:30	1	0			1	14:30	78	55			133
2:45	0	0			0	14:45	125	72			197
3:00	3	0			3	15:00	75	102			177
3:15	0	1			1	15:15	79	70			149
3:30	0	0			0	15:30	72	96			168
3:45	0	9			9	15:45	98	124			222
4:00	1	3			4	16:00	115	93			208
4:15	1	3			4	16:15	92	80			172
4:30	2	2			4	16:30	92	76			168
4:45	2	7			9	16:45	83	104			187
5:00	0	12			12	17:00	123	90			213
5:15	0	18			18	17:15	110	88			198
5:30	4	22			26	17:30	87	85			172
5:45	5	19			24	17:45	83	92			175
6:00	9	16			25	18:00	90	71			161
6:15	14	25			39	18:15	98	77			175
6:30	20	28			48	18:30	90	47			137
6:45	22	56			78	18:45	89	62			151
7:00	29	55			84	19:00	87	48			135
7:15	32	107			139	19:15	73	48			121
7:30	52	142			194	19:30	96	34			130
7:45	111	121			232	19:45	56	34			90
8:00	129	129			258	20:00	78	20			98
8:15	95	206			301	20:15	77	25			102
8:30	67	106			173	20:30	50	36			86
8:45	57	90			147	20:45	32	24			56
9:00	35	63			98	21:00	46	21			67
9:15	34	42			76	21:15	39	14			53
9:30	39	51			90	21:30	28	20			48
9:45	42	46			88	21:45	22	8			30
10:00	41	42			83	22:00	17	7			24
10:15	41	45			86	22:15	13	4			17
10:30	29	39			68	22:30	19	7			26
10:45	36	53			89	22:45	10	6			16
11:00	45	34			79	23:00	9	3			12
11:15	50	49			99	23:15	5	2			7
11:30	46	62			108	23:30	9	2			11
11:45	48	39			87	23:45	3	7			10
TOTALS	1171	1762	0	0	2933	TOTALS	3112	2449	0	0	5561
SPLIT %	40%	60%	0%	0%	35%	SPLIT %	56%	44%	0%	0%	65%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	22	10			32
01:00 02:00	6	9			15
02:00 03:00	2	1			3
03:00 04:00	3	10			13
04:00 05:00	6	15			21
05:00 06:00	9	71			80
06:00 07:00	65	125			190
07:00 08:00	224	425			649
08:00 09:00	348	531			879
09:00 10:00	150	202			352
10:00 11:00	147	179			326
11:00 12:00	189	184			373
12:00 13:00	216	186			402
13:00 14:00	294	250			544
14:00 15:00	357	286			643
15:00 16:00	324	392			716
16:00 17:00	382	353			735
17:00 18:00	403	355			758
18:00 19:00	367	257			624
19:00 20:00	312	164			476
20:00 21:00	237	105			342
21:00 22:00	135	63			198
22:00 23:00	59	24			83
23:00 00:00	26	14			40

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	1171	1762			2933
Peak Hour	7:45	7:30			7:30
Peak Volume	402	598			985
Peak Hour Factor	0.779	0.726			0.818
Peak Period	12:00	to	00:00		
Volume	3112	2449			5561
Peak Hour	16:30	15:30			15:30
Peak Volume	408	393			770
Peak Hour Factor	0.829	0.792			0.867
Peak Period	07:00	to	09:00		
Volume	572	956			1528
Peak Hour	7:45	7:30			7:30
Peak Volume	402	598			985
Peak Hour Factor	0.779	0.726			0.818
Peak Period	16:00	to	18:00		
Volume	785	708			1493
Peak Hour	16:30	16:45			16:45
Peak Volume	408	367			770
Peak Hour Factor	0.829	0.882			0.904



Prepared by National Data & Surveying Services

VOLUME

Whitney Blvd Bet Midas Ave & Sunset Blvd

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_017

DAILY TOTALS	NB	SB	EB	WB	Total
	2,880	3,441	0	0	6,321

15-Minutes Interval

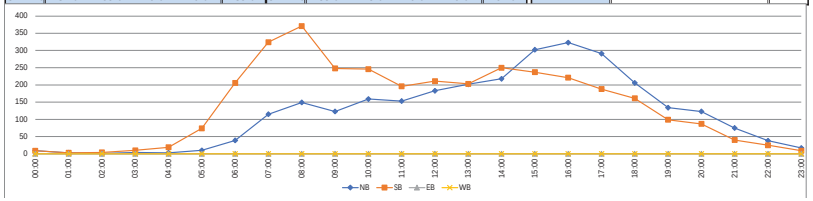
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00	6	2			8	12:00	38	43			81
0:15	1	2			3	12:15	44	50			94
0:30	2	5			7	12:30	49	63			112
0:45	0	0			0	12:45	52	55			107
1:00	0	3			3	13:00	49	52			101
1:15	0	0			0	13:15	50	51			101
1:30	2	0			2	13:30	48	42			90
1:45	1	0			1	13:45	55	58			113
2:00	0	0			0	14:00	60	61			121
2:15	0	0			0	14:15	58	57			115
2:30	0	2			2	14:30	54	58			112
2:45	1	2			3	14:45	46	74			120
3:00	1	1			2	15:00	93	74			167
3:15	1	2			3	15:15	74	46			120
3:30	1	0			1	15:30	67	67			134
3:45	1	7			8	15:45	68	50			118
4:00	2	0			2	16:00	77	47			124
4:15	0	4			4	16:15	84	63			147
4:30	1	6			7	16:30	80	54			134
4:45	0	9			9	16:45	82	57			139
5:00	0	9			9	17:00	78	41			119
5:15	1	17			18	17:15	77	48			125
5:30	4	27			31	17:30	72	60			132
5:45	5	21			26	17:45	64	39			103
6:00	6	43			49	18:00	49	39			88
6:15	11	40			51	18:15	58	42			100
6:30	10	60			70	18:30	55	43			98
6:45	12	63			75	18:45	44	37			81
7:00	17	75			92	19:00	43	31			74
7:15	28	76			104	19:15	31	19			50
7:30	36	87			123	19:30	29	27			56
7:45	34	86			120	19:45	31	22			53
8:00	50	101			151	20:00	41	20			61
8:15	43	108			151	20:15	30	23			53
8:30	30	81			111	20:30	32	25			57
8:45	26	81			107	20:45	20	19			39
9:00	38	65			103	21:00	21	16			37
9:15	29	61			90	21:15	23	10			33
9:30	23	51			74	21:30	19	11			30
9:45	33	71			104	21:45	12	3			15
10:00	36	62			98	22:00	8	9			17
10:15	37	45			82	22:15	14	6			20
10:30	41	68			109	22:30	9	9			18
10:45	45	71			116	22:45	7	1			8
11:00	29	45			74	23:00	6	4			10
11:15	44	54			98	23:15	6	0			6
11:30	41	47			88	23:30	2	2			4
11:45	39	50			89	23:45	3	3			6
TOTALS	768	1710	0	0	2478	TOTALS	2112	1731	0	0	3843
SPLIT %	31%	69%	0%	0%	39%	SPLIT %	55%	45%	0%	0%	61%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00	9	9			18
01:00 02:00	3	3			6
02:00 03:00	1	4			5
03:00 04:00	4	10			14
04:00 05:00	3	19			22
05:00 06:00	10	74			84
06:00 07:00	39	206			245
07:00 08:00	115	324			439
08:00 09:00	149	371			520
09:00 10:00	123	248			371
10:00 11:00	159	246			405
11:00 12:00	153	196			349
12:00 13:00	183	211			394
13:00 14:00	202	203			405
14:00 15:00	218	250			468
15:00 16:00	302	237			539
16:00 17:00	323	221			544
17:00 18:00	291	188			479
18:00 19:00	206	161			367
19:00 20:00	134	99			233
20:00 21:00	123	87			210
21:00 22:00	75	40			115
22:00 23:00	38	25			63
23:00 00:00	17	9			26

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume	768	1710			2478
Peak Hour	7:30	7:30			7:30
Peak Volume	163	382			545
Peak Hour Factor	0.815	0.884			0.902
Peak Period	12:00	to	00:00		
Volume	2112	1731			3843
Peak Hour	16:15	14:15			16:00
Peak Volume	324	263			544
Peak Hour Factor	0.964	0.889			0.925
Peak Period	07:00	to	09:00		
Volume	264	695			959
Peak Hour	7:30	7:30			7:30
Peak Volume	163	382			545
Peak Hour Factor	0.815	0.884			0.902
Peak Period	16:00	to	18:00		
Volume	614	409			1023
Peak Hour	16:15	16:00			16:00
Peak Volume	324	221			544
Peak Hour Factor	0.964	0.877			0.925



Prepared by National Data & Surveying Services

VOLUME

Whitney Ranch Pkwy Bet Hwy 65 & Wildcat Blvd

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_018

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	4,757	5,421	10,178

15-Minutes Interval

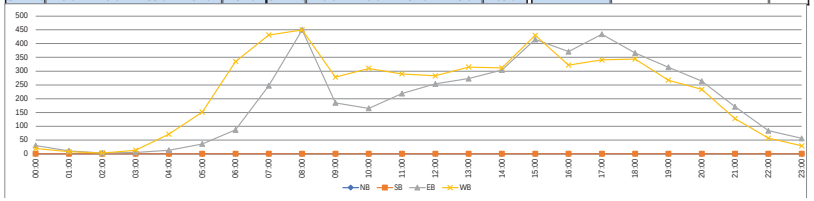
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			8	6	14	12:00			68	94	162
0:15			11	4	15	12:15			63	52	115
0:30			5	4	9	12:30			56	66	122
0:45			6	5	11	12:45			67	71	138
1:00			1	1	2	13:00			74	65	139
1:15			8	3	11	13:15			57	75	132
1:30			2	3	5	13:30			72	96	168
1:45			0	1	1	13:45			70	79	149
2:00			1	0	1	14:00			75	88	163
2:15			1	1	2	14:15			72	79	151
2:30			0	0	0	14:30			67	78	145
2:45			1	2	3	14:45			90	67	157
3:00			3	2	5	15:00			95	99	194
3:15			0	4	4	15:15			108	88	196
3:30			1	2	3	15:30			112	103	215
3:45			1	5	6	15:45			100	140	240
4:00			3	9	12	16:00			91	85	176
4:15			2	14	16	16:15			90	72	162
4:30			3	13	16	16:30			94	72	166
4:45			5	35	40	16:45			96	93	189
5:00			11	22	33	17:00			113	72	185
5:15			4	32	36	17:15			85	89	174
5:30			5	45	50	17:30			115	79	194
5:45			16	52	68	17:45			121	101	222
6:00			16	55	71	18:00			98	96	194
6:15			10	75	85	18:15			89	90	179
6:30			29	96	125	18:30			100	79	179
6:45			32	109	141	18:45			79	79	158
7:00			49	116	165	19:00			72	71	143
7:15			60	97	157	19:15			72	67	139
7:30			66	99	165	19:30			82	59	141
7:45			72	119	191	19:45			88	70	158
8:00			147	81	228	20:00			73	54	127
8:15			159	152	311	20:15			72	59	131
8:30			94	135	229	20:30			59	67	126
8:45			50	82	132	20:45			60	54	114
9:00			45	59	104	21:00			52	60	112
9:15			42	63	105	21:15			49	29	78
9:30			41	74	115	21:30			36	24	60
9:45			57	82	139	21:45			34	15	49
10:00			42	93	135	22:00			25	18	43
10:15			40	91	131	22:15			20	18	38
10:30			43	73	116	22:30			21	11	32
10:45			40	53	93	22:45			18	10	28
11:00			52	57	109	23:00			18	10	28
11:15			54	74	128	23:15			12	7	19
11:30			56	80	136	23:30			15	5	20
11:45			57	79	136	23:45			11	7	18
TOTALS	0	0	1451	2359	3810	TOTALS	0	0	3306	3062	6368
SPLIT %	0%	0%	38%	62%	37%	SPLIT %	0%	0%	52%	48%	63%

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00			30	19	49
01:00 02:00			11	8	19
02:00 03:00			3	3	6
03:00 04:00			5	13	18
04:00 05:00			13	71	84
05:00 06:00			36	151	187
06:00 07:00			87	335	422
07:00 08:00			247	431	678
08:00 09:00			450	450	900
09:00 10:00			185	278	463
10:00 11:00			165	310	475
11:00 12:00			219	290	509
12:00 13:00			254	283	537
13:00 14:00			273	315	588
14:00 15:00			304	312	616
15:00 16:00			415	430	845
16:00 17:00			371	322	693
17:00 18:00			434	341	775
18:00 19:00			366	344	710
19:00 20:00			314	267	581
20:00 21:00			264	234	498
21:00 22:00			171	128	299
22:00 23:00			84	57	141
23:00 00:00			56	29	85

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			1451	2359	3810
Peak Hour			7:45	7:45	7:45
Peak Volume			472	487	959
Peak Hour Factor			0.742	0.801	0.771
Peak Period	12:00	to	00:00		
Volume			3306	3062	6368
Peak Hour			17:00	15:00	15:00
Peak Volume			434	430	845
Peak Hour Factor			0.897	0.768	0.880
Peak Period	07:00	to	09:00		
Volume			697	881	1578
Peak Hour			7:45	7:45	7:45
Peak Volume			472	487	959
Peak Hour Factor			0.742	0.801	0.771
Peak Period	16:00	to	18:00		
Volume			805	663	1468
Peak Hour			17:00	17:00	17:00
Peak Volume			434	341	775
Peak Hour Factor			0.897	0.844	0.873



Prepared by National Data & Surveying Services

VOLUME

Whitney Ranch Pkwy Bet Wildcat Blvd & Painted Pony Ln/Old Ranch House Rd

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_019

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	3,508	3,650	7,158

15-Minutes Interval

TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			3	4	7	12:00			53	52	105
0:15			2	3	5	12:15			56	39	95
0:30			3	5	8	12:30			38	43	81
0:45			4	3	7	12:45			49	48	97
1:00			1	1	2	13:00			43	38	81
1:15			1	1	2	13:15			40	51	91
1:30			2	1	3	13:30			61	52	113
1:45			1	0	1	13:45			77	68	145
2:00			0	0	0	14:00			54	81	135
2:15			1	0	1	14:15			65	39	104
2:30			0	0	0	14:30			61	49	110
2:45			0	2	2	14:45			86	58	144
3:00			0	1	1	15:00			52	146	198
3:15			0	2	2	15:15			50	74	124
3:30			1	2	3	15:30			71	96	167
3:45			0	2	2	15:45			132	79	211
4:00			1	2	3	16:00			98	53	151
4:15			1	5	6	16:15			62	63	125
4:30			0	7	7	16:30			65	59	124
4:45			0	10	10	16:45			56	54	110
5:00			2	13	15	17:00			80	61	141
5:15			4	12	16	17:15			56	48	104
5:30			1	22	23	17:30			67	69	136
5:45			14	16	30	17:45			73	81	154
6:00			7	23	30	18:00			64	67	131
6:15			11	35	46	18:15			57	52	109
6:30			20	48	68	18:30			60	47	107
6:45			23	49	72	18:45			45	45	90
7:00			39	56	95	19:00			55	52	107
7:15			48	47	95	19:15			43	41	84
7:30			67	71	138	19:30			51	33	84
7:45			64	73	137	19:45			52	41	93
8:00			139	90	229	20:00			60	34	94
8:15			103	213	316	20:15			48	29	77
8:30			95	116	211	20:30			49	32	81
8:45			56	48	104	20:45			34	31	65
9:00			30	29	59	21:00			40	29	69
9:15			34	39	73	21:15			28	16	44
9:30			36	44	80	21:30			32	18	50
9:45			33	34	67	21:45			24	13	37
10:00			35	66	101	22:00			14	8	22
10:15			30	53	83	22:15			17	10	27
10:30			29	51	80	22:30			19	8	27
10:45			38	48	86	22:45			11	9	20
11:00			32	37	69	23:00			9	9	18
11:15			36	40	76	23:15			2	2	4
11:30			33	45	78	23:30			7	3	10
11:45			59	45	104	23:45			3	6	9
TOTALS	0	0	1139	1514	2653	TOTALS	0	0	2369	2136	4505
SPLIT %	0%	0%	43%	57%	37%	SPLIT %	0%	0%	53%	47%	63%

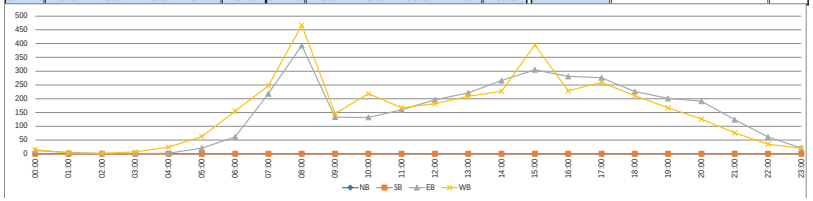
DAILY TOTALS

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00			12	15	27
01:00 02:00			5	3	8
02:00 03:00			1	2	3
03:00 04:00			1	7	8
04:00 05:00			2	24	26
05:00 06:00			21	63	84
06:00 07:00			61	155	216
07:00 08:00			218	247	465
08:00 09:00			393	467	860
09:00 10:00			133	146	279
10:00 11:00			132	218	350
11:00 12:00			160	167	327
12:00 13:00			196	182	378
13:00 14:00			221	209	430
14:00 15:00			266	227	493
15:00 16:00			305	395	700
16:00 17:00			281	229	510
17:00 18:00			276	259	535
18:00 19:00			226	211	437
19:00 20:00			201	167	368
20:00 21:00			191	126	317
21:00 22:00			124	76	200
22:00 23:00			61	35	96
23:00 00:00			21	20	41

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			1139	1514	2653
Peak Hour			7:45	7:45	7:45
Peak Volume			401	492	893
Peak Hour Factor			0.721	0.577	0.706
Peak Period	12:00	to	00:00		
Volume			2369	2136	4505
Peak Hour			15:30	15:00	15:00
Peak Volume			363	395	700
Peak Hour Factor			0.688	0.676	0.829
Peak Period	07:00	to	09:00		
Volume			611	714	1325
Peak Hour			7:45	7:45	7:45
Peak Volume			401	492	893
Peak Hour Factor			0.721	0.577	0.706
Peak Period	16:00	to	18:00		
Volume			557	488	1045
Peak Hour			16:00	17:00	17:00
Peak Volume			281	259	535
Peak Hour Factor			0.717	0.799	0.869



Prepared by National Data & Surveying Services

VOLUME

Whitney Ranch Pkwy Bet Painted Pony Ln/Old Ranch House Rd & Ranch View Dr/Salt Flt Ln

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_020

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	2,462	2,469	4,931

15-Minutes Interval

TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			3	1	4	12:00			39	38	77
0:15			2	2	4	12:15			33	29	62
0:30			3	3	6	12:30			37	25	62
0:45			1	4	5	12:45			27	35	62
1:00			1	0	1	13:00			32	33	65
1:15			0	0	0	13:15			29	33	62
1:30			2	0	2	13:30			31	52	83
1:45			1	0	1	13:45			51	43	94
2:00			0	0	0	14:00			79	29	108
2:15			0	0	0	14:15			43	52	95
2:30			0	0	0	14:30			44	53	97
2:45			0	1	1	14:45			44	66	110
3:00			1	0	1	15:00			73	44	117
3:15			0	0	0	15:15			37	60	97
3:30			1	0	1	15:30			40	61	101
3:45			0	4	4	15:45			57	39	96
4:00			1	1	2	16:00			57	35	92
4:15			3	1	4	16:15			52	52	104
4:30			0	4	4	16:30			47	35	82
4:45			0	4	4	16:45			38	43	81
5:00			2	5	7	17:00			53	39	92
5:15			2	11	13	17:15			45	46	91
5:30			1	15	16	17:30			47	38	85
5:45			12	14	26	17:45			50	53	103
6:00			8	13	21	18:00			51	49	100
6:15			8	19	27	18:15			47	38	85
6:30			18	26	44	18:30			45	29	74
6:45			18	30	48	18:45			40	27	67
7:00			28	24	52	19:00			45	43	88
7:15			36	36	72	19:15			30	36	66
7:30			81	68	149	19:30			29	24	53
7:45			49	73	122	19:45			38	15	53
8:00			37	109	146	20:00			39	20	59
8:15			68	80	148	20:15			55	17	72
8:30			50	45	95	20:30			26	24	50
8:45			37	45	82	20:45			17	18	35
9:00			26	29	55	21:00			25	14	39
9:15			25	41	66	21:15			24	11	35
9:30			26	36	62	21:30			20	9	29
9:45			29	26	55	21:45			18	13	31
10:00			27	27	54	22:00			8	7	15
10:15			25	32	57	22:15			9	5	14
10:30			20	32	52	22:30			8	4	12
10:45			23	27	50	22:45			4	6	10
11:00			28	29	57	23:00			9	4	13
11:15			21	30	51	23:15			2	3	5
11:30			28	31	59	23:30			4	4	8
11:45			31	34	65	23:45			1	4	5
TOTALS	0	0	783	1012	1795	TOTALS	0	0	1679	1457	3136
SPLIT %	0%	0%	44%	56%	36%	SPLIT %	0%	0%	54%	46%	64%

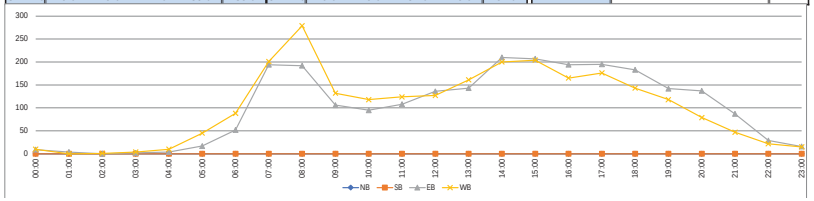
DAILY TOTALS

Hourly Intervals

TIME	NB	SB	EB	WB	TOTAL
00:00 01:00			9	10	19
01:00 02:00			4	0	4
02:00 03:00			0	1	1
03:00 04:00			2	4	6
04:00 05:00			4	10	14
05:00 06:00			17	45	62
06:00 07:00			52	88	140
07:00 08:00			194	201	395
08:00 09:00			192	279	471
09:00 10:00			106	132	238
10:00 11:00			95	118	213
11:00 12:00			108	124	232
12:00 13:00			136	127	263
13:00 14:00			143	161	304
14:00 15:00			210	200	410
15:00 16:00			207	204	411
16:00 17:00			194	165	359
17:00 18:00			195	176	371
18:00 19:00			183	143	326
19:00 20:00			142	118	260
20:00 21:00			137	79	216
21:00 22:00			87	47	134
22:00 23:00			29	22	51
23:00 00:00			16	15	31

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			783	1012	1795
Peak Hour			7:30	7:30	7:30
Peak Volume			235	330	565
Peak Hour Factor			0.725	0.757	0.948
Peak Period	12:00	to	00:00		
Volume			1679	1457	3136
Peak Hour			13:45	14:45	14:45
Peak Volume			217	231	425
Peak Hour Factor			0.687	0.875	0.908
Peak Period	07:00	to	09:00		
Volume			386	480	866
Peak Hour			7:30	7:30	7:30
Peak Volume			235	330	565
Peak Hour Factor			0.725	0.757	0.948
Peak Period	16:00	to	18:00		
Volume			389	341	730
Peak Hour			17:00	17:00	17:00
Peak Volume			195	176	371
Peak Hour Factor			0.920	0.830	0.900



Prepared by National Data & Surveying Services

VOLUME

Whitney Ranch Pkwy Bet Ranch View Dr/Salt Flt Ln & Whitney Oaks Dr

Day: Tuesday
Date: 8/19/2025

City: Rocklin
Project #: CA25_070176_021

DAILY TOTALS	NB	SB	EB	WB	Total
	0	0	1,344	1,260	2,604

15-Minutes Interval

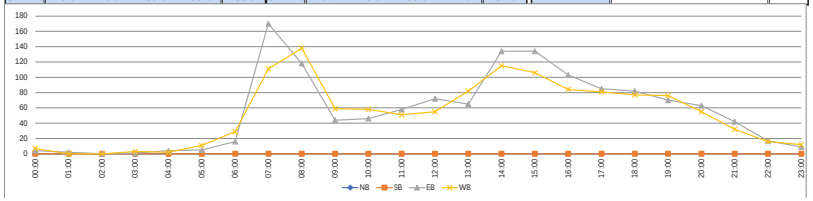
TIME	NB	SB	EB	WB	TOTAL	TIME	NB	SB	EB	WB	TOTAL
0:00			1	2	3	12:00			22	20	42
0:15			2	1	3	12:15			17	9	26
0:30			1	3	4	12:30			20	9	29
0:45			0	1	1	12:45			13	17	30
1:00			0	0	0	13:00			17	17	34
1:15			0	0	0	13:15			10	20	30
1:30			2	0	2	13:30			15	25	40
1:45			0	0	0	13:45			23	20	43
2:00			0	0	0	14:00			44	14	58
2:15			0	0	0	14:15			37	13	50
2:30			0	0	0	14:30			32	28	60
2:45			0	0	0	14:45			21	60	81
3:00			0	0	0	15:00			42	23	65
3:15			0	0	0	15:15			23	29	52
3:30			1	0	1	15:30			28	32	60
3:45			0	3	3	15:45			41	22	63
4:00			0	0	0	16:00			33	24	57
4:15			3	1	4	16:15			23	14	37
4:30			0	1	1	16:30			19	25	44
4:45			1	0	1	16:45			28	21	49
5:00			0	0	0	17:00			24	18	42
5:15			2	4	6	17:15			14	19	33
5:30			0	4	4	17:30			24	19	43
5:45			3	3	6	17:45			23	25	48
6:00			1	6	7	18:00			25	22	47
6:15			4	6	10	18:15			11	23	34
6:30			4	7	11	18:30			22	17	39
6:45			7	10	17	18:45			24	15	39
7:00			5	11	16	19:00			24	33	57
7:15			20	8	28	19:15			15	25	40
7:30			114	32	146	19:30			9	11	20
7:45			31	60	91	19:45			22	7	29
8:00			19	53	72	20:00			15	15	30
8:15			47	39	86	20:15			26	14	40
8:30			37	28	65	20:30			12	10	22
8:45			15	18	33	20:45			10	16	26
9:00			11	10	21	21:00			10	9	19
9:15			11	23	34	21:15			16	8	24
9:30			12	11	23	21:30			9	6	15
9:45			10	15	25	21:45			7	9	16
10:00			16	17	33	22:00			6	5	11
10:15			12	14	26	22:15			5	5	10
10:30			7	19	26	22:30			3	2	5
10:45			11	8	19	22:45			3	4	7
11:00			16	12	28	23:00			6	2	8
11:15			9	12	21	23:15			2	3	5
11:30			20	7	27	23:30			0	3	3
11:45			13	20	33	23:45			1	4	5
TOTALS	0	0	468	469	937	TOTALS	0	0	876	791	1667
SPLIT %	0%	0%	50%	50%	36%	SPLIT %	0%	0%	53%	47%	64%

Hourly Intervals

TIME		NB	SB	EB	WB	TOTAL
00:00	01:00			4	7	11
01:00	02:00			2	0	2
02:00	03:00			0	0	0
03:00	04:00			1	3	4
04:00	05:00			4	2	6
05:00	06:00			5	11	16
06:00	07:00			16	29	45
07:00	08:00			170	111	281
08:00	09:00			118	138	256
09:00	10:00			44	59	103
10:00	11:00			46	58	104
11:00	12:00			58	51	109
12:00	13:00			72	55	127
13:00	14:00			65	82	147
14:00	15:00			134	115	249
15:00	16:00			134	106	240
16:00	17:00			103	84	187
17:00	18:00			85	81	166
18:00	19:00			82	77	159
19:00	20:00			70	76	146
20:00	21:00			63	55	118
21:00	22:00			42	32	74
22:00	23:00			17	16	33
23:00	00:00			9	12	21

STATISTICS

	NB	SB	EB	WB	TOTAL
Peak Period	00:00	to	12:00		
Volume			468	469	937
Peak Hour			7:30	7:30	7:30
Peak Volume			211	184	395
Peak Hour Factor			0.463	0.767	0.676
Peak Period	12:00	to	00:00		
Volume			876	791	1667
Peak Hour			13:45	14:45	14:30
Peak Volume			136	144	258
Peak Hour Factor			0.773	0.600	0.796
Peak Period	07:00	to	09:00		
Volume			288	249	537
Peak Hour			7:30	7:30	7:30
Peak Volume			211	184	395
Peak Hour Factor			0.463	0.767	0.676
Peak Period	16:00	to	18:00		
Volume			188	165	353
Peak Hour			16:00	16:00	16:00
Peak Volume			103	84	187
Peak Hour Factor			0.780	0.840	0.820



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Appendix B

Radar Speed Survey Data

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Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Delmar Ave Bet Citrus Ave & Del Rio Ct
TIME: 09:00-10:10 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-001

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	1
26	
27	1
28	1
29	
30	2
31	3
32	7
33	6
34	9
35	14
36	8
37	11
38	8
39	6
40	9
41	3
42	5
43	2
44	1
45	2
46	1
47	
48	
49	
50	
51	
52	
53	
54	
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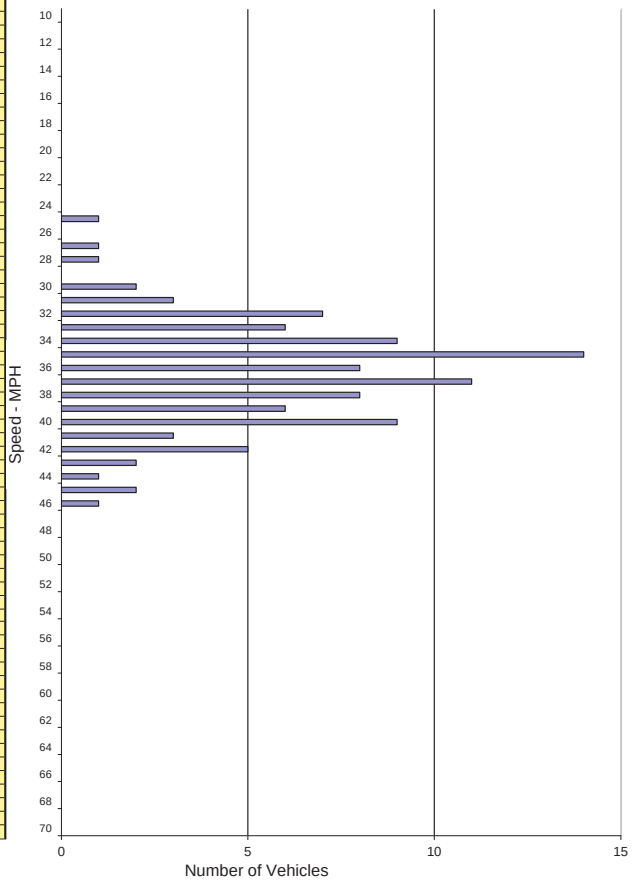
65	
66	
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	25 - 46	36 mph	40 mph	31 - 40	81	81%	5% / 5	14% / 14

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Dominguez Rd Bet Pacific St & Granite Dr
TIME: 10:20-11:10 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-002

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	3
26	2
27	1
28	4
29	2
30	6
31	5
32	12
33	14
34	8
35	13
36	11
37	6
38	4
39	3
40	4
41	1
42	1
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
53	
54	
55	
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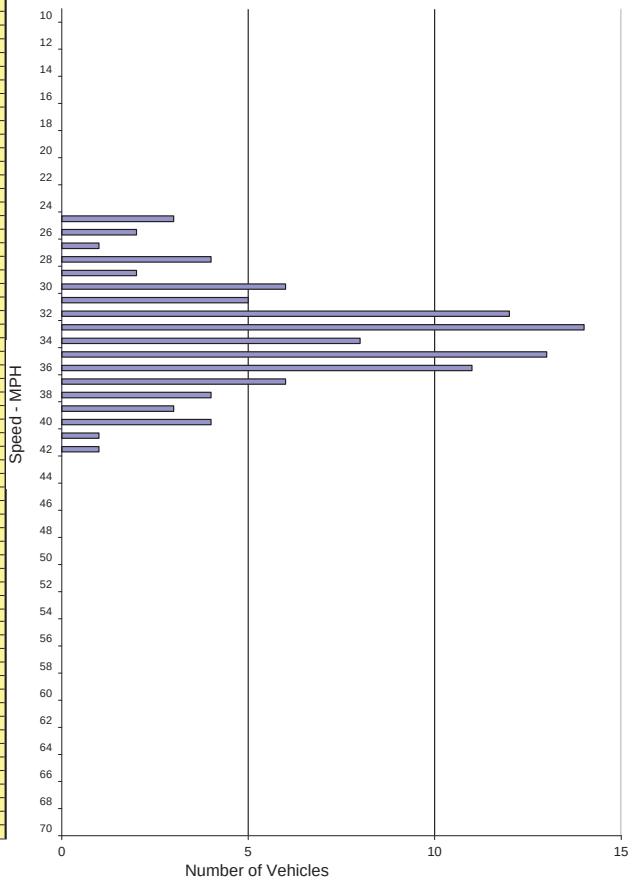
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	25 - 42	34 mph	37 mph	30 - 39	82	82%	12% / 12	6% / 6

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Lonetree Blvd Bet Blue Oaks Blvd & W Oaks Blvd
TIME: 11:54-12:30 **Posted Speed:** 40 MPH **Weather:** Clear/Dry **Project #:** 25-070159-003

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	1
29	1
30	4
31	8
32	6
33	2
34	8
35	5
36	9
37	8
38	7
39	7
40	3
41	8
42	7
43	5
44	2
45	2
46	3
47	
48	
49	
50	
51	1
52	1
53	1
54	1
55	
56	
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59	
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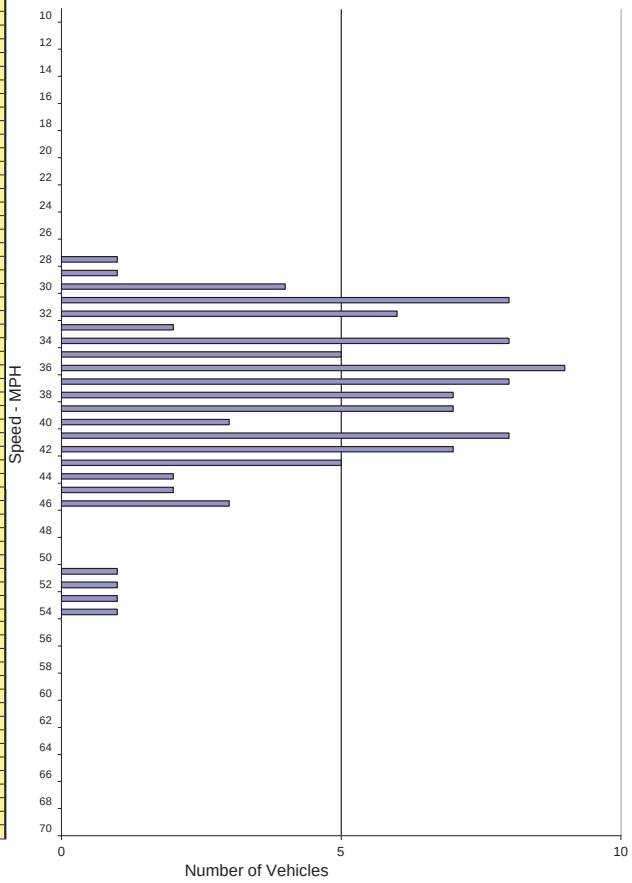
62	
63	
64	
65	
66	
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	28 - 54	37 mph	43 mph	34 - 43	67	67%	22% / 22	11% / 11

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 4/24/2025 **Location:** Midas Ave Bet Argonaut Ave & Whitney Blvd
TIME: 12:05-12:45 **Posted Speed:** 30 MPH **Weather:** Clear/Dry **Project #:** 25-070159-004

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	2
26	1
27	2
28	3
29	6
30	9
31	11
32	15
33	7
34	14
35	9
36	7
37	5
38	2
39	5
40	1
41	
42	1
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
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54	
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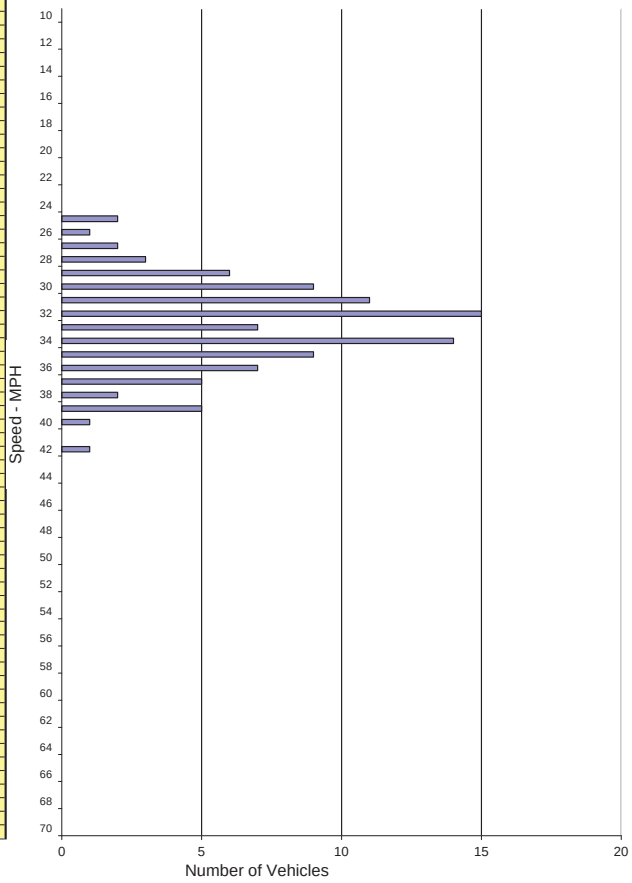
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	25 - 42	33 mph	36 mph	28 - 37	86	86%	5% / 5	9% / 9

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Old Ranch House Rd Bet Whitney Ranch Pkwy & Songbird Wy
TIME: 09:15-11:15 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-005

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	1
21	3
22	1
23	6
24	4
25	7
26	7
27	3
28	7
29	6
30	4
31	7
32	1
33	5
34	
35	2
36	
37	
38	1
39	
40	
41	
42	
43	
44	
45	
46	
47	
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49	
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51	
52	
53	
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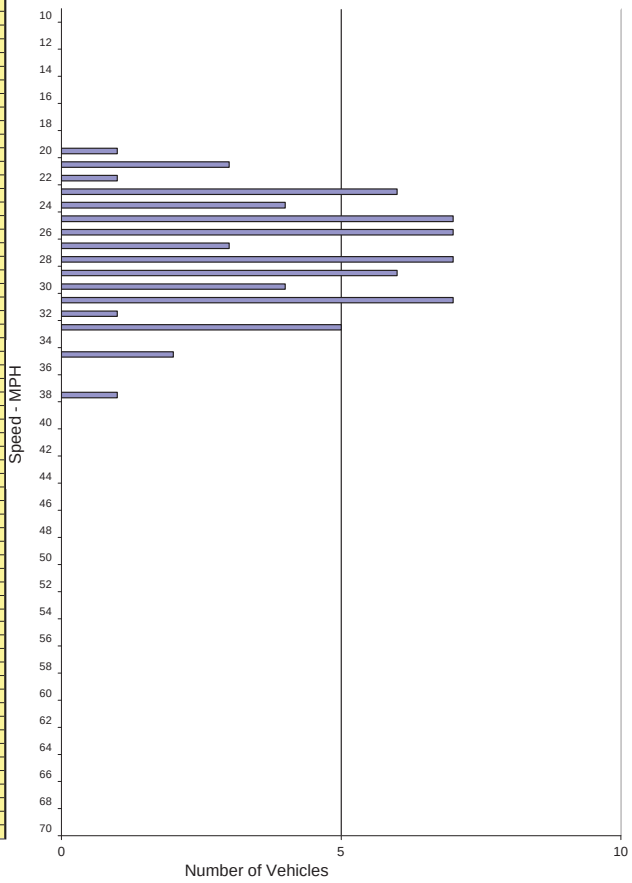
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	65	20 - 38	28 mph	31 mph	22 - 31	52	80%	6% / 4	14% / 9

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/24/2025 **Location:** Pacific St Bet Sunset Blvd & Americana Way
TIME: 11:15-11:55 **Posted Speed:** 40 MPH **Weather:** Clear/Dry **Project #:** 25-070159-006

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	1
28	
29	1
30	1
31	3
32	2
33	5
34	5
35	8
36	12
37	6
38	8
39	7
40	11
41	7
42	7
43	2
44	5
45	2
46	1
47	2
48	1
49	1
50	1
51	1
52	
53	
54	
55	
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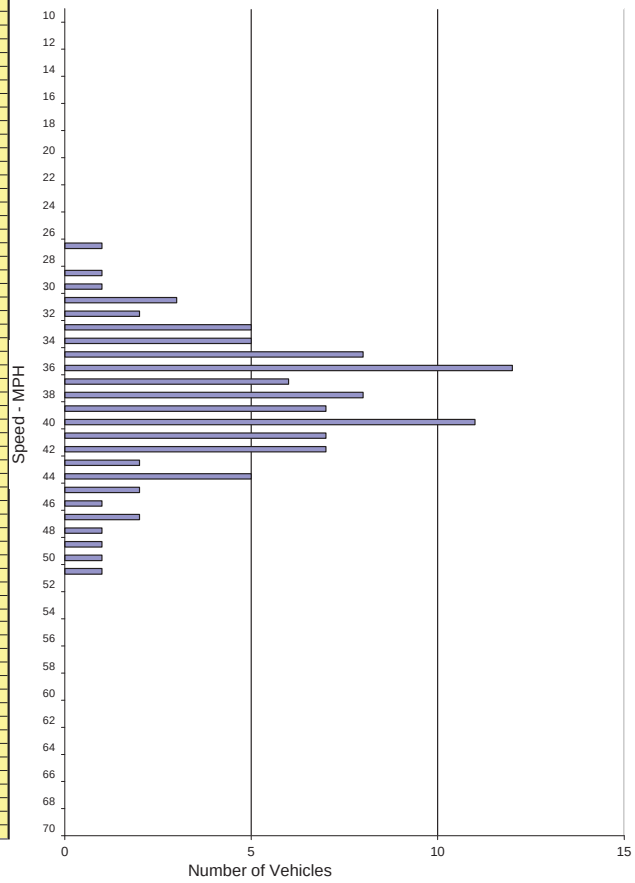
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	27 - 51	38 mph	43 mph	33 - 42	76	76%	8% / 8	16% / 16

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Painted Pony Ln Bet Whitney Ranch Pkwy & W Oaks Blvd
TIME: 11:25-13:25 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-007

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	2
25	1
26	4
27	4
28	7
29	13
30	5
31	11
32	9
33	2
34	5
35	1
36	3
37	
38	1
39	1
40	
41	
42	
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
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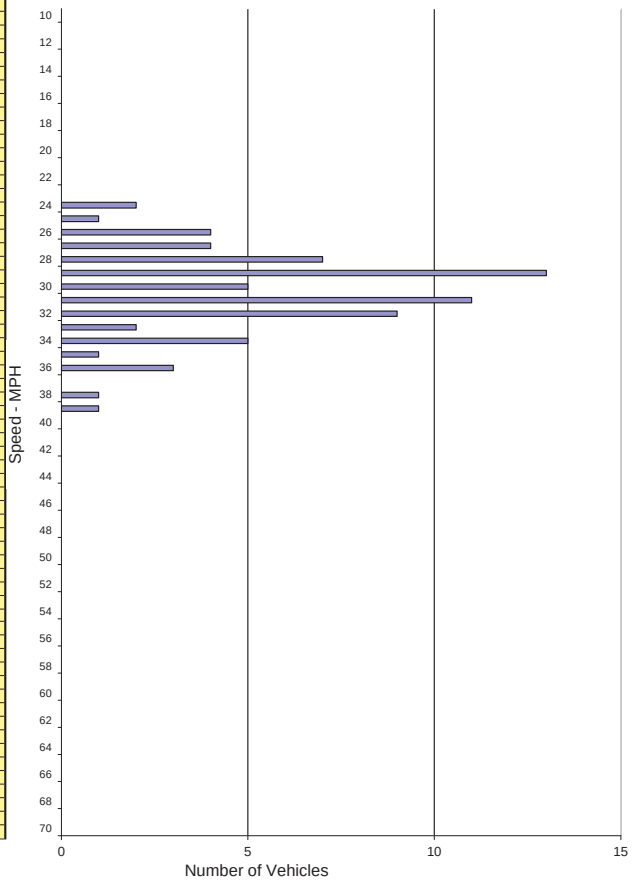
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	69	24 - 39	30 mph	34 mph	25 - 34	61	88%	2% / 2	9% / 6

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/24/2025 **Location:** Rocklin Rd Bet 5th St & Pacific St
TIME: 10:00-11:00 **Posted Speed:** 30 MPH **Weather:** Clear/Dry **Project #:** 25-070159-008

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	1
24	2
25	6
26	4
27	3
28	6
29	12
30	13
31	9
32	6
33	5
34	8
35	5
36	8
37	2
38	1
39	
40	3
41	2
42	2
43	
44	
45	1
46	1
47	
48	
49	
50	
51	
52	
53	
54	
55	
56	
57	
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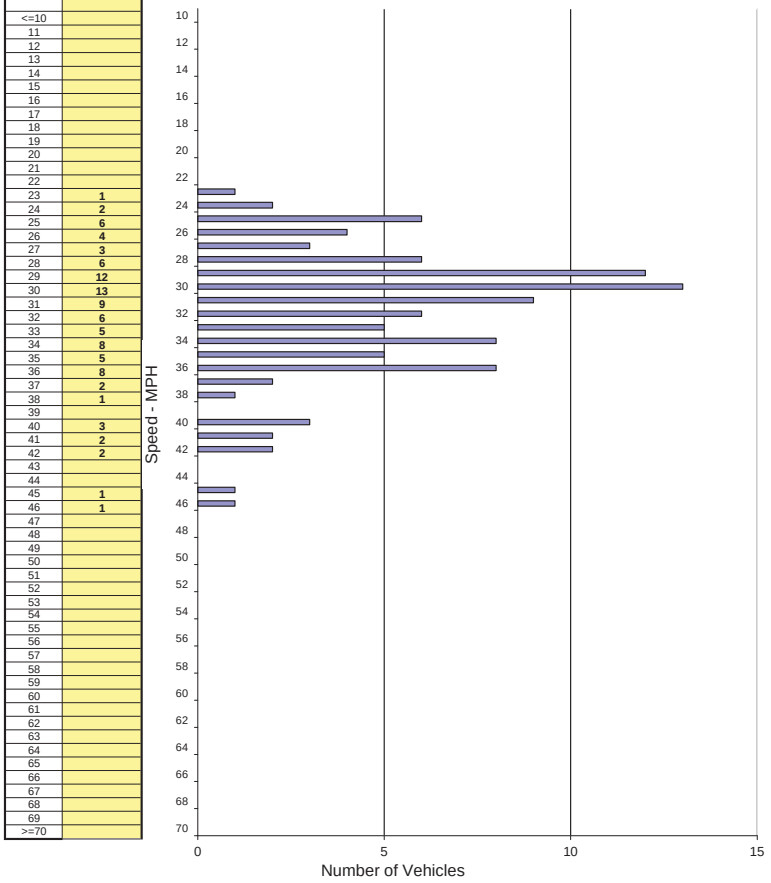
59	
60	
61	
62	
63	
64	
65	
66	
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	23 - 46	31 mph	36 mph	27 - 36	75	75%	13% / 13	12% / 12

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/24/2025 **Location:** Rocklin Rd Bet Pacific St & Granite Dr
TIME: 09:00-09:50 **Posted Speed:** 30 MPH **Weather:** Clear/Dry **Project #:** 25-070159-009

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	3
25	4
26	12
27	11
28	9
29	7
30	14
31	11
32	10
33	5
34	4
35	4
36	3
37	1
38	2
39	
40	
41	
42	
43	
44	
45	
46	
47	
48	
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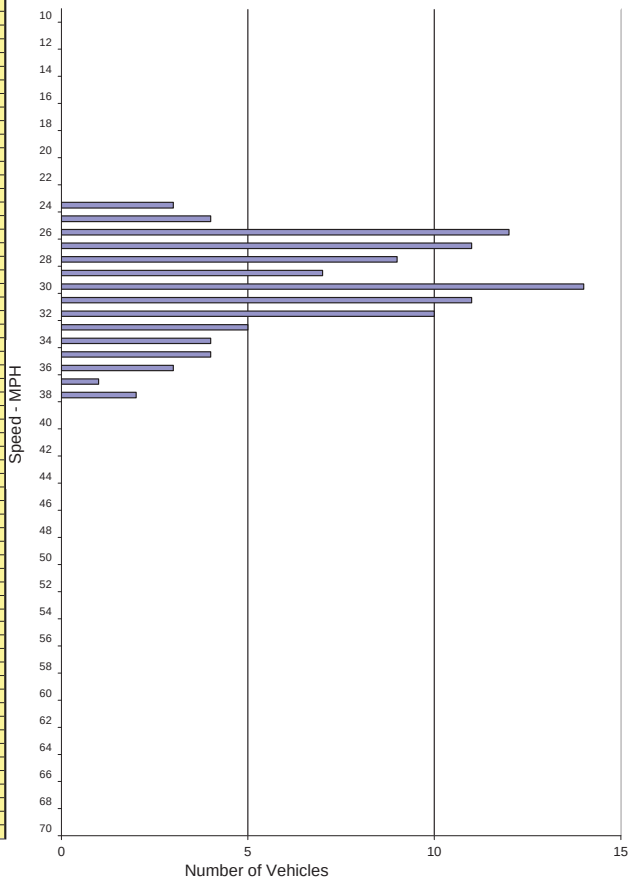
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	24 - 38	30 mph	33 mph	25 - 34	87	87%	3% / 3	10% / 10

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Schriber Way Bet Sierra College Blvd & Lakepointe Dr
TIME: 11:45-12:35 **Posted Speed:** 30 MPH **Weather:** Clear/Dry **Project #:** 25-070159-010

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	1
23	
24	
25	4
26	
27	2
28	5
29	5
30	12
31	4
32	14
33	13
34	7
35	10
36	12
37	4
38	2
39	3
40	1
41	1
42	
43	
44	
45	
46	
47	
48	
49	
50	
51	
52	
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54	
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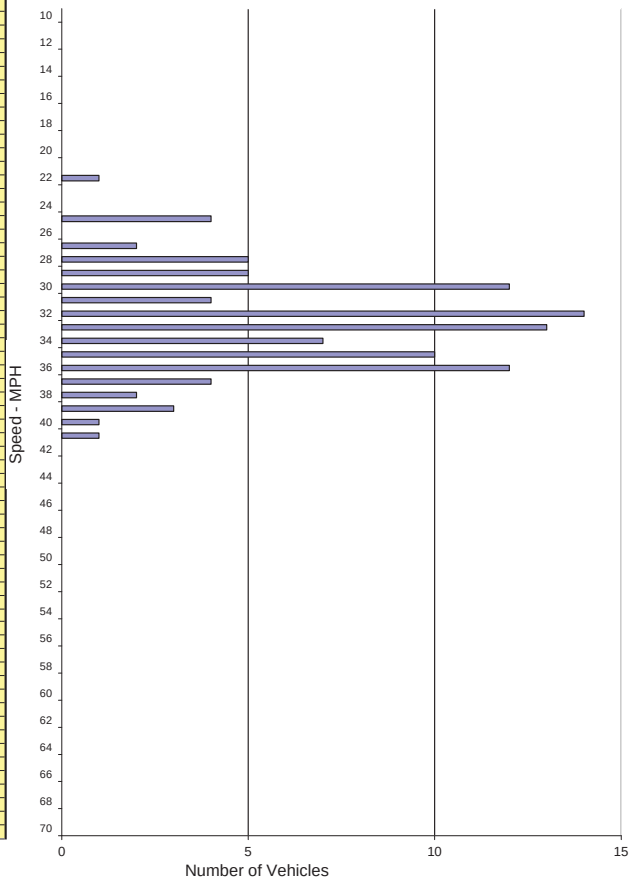
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	22 - 41	33 mph	36 mph	28 - 37	86	86%	7% / 7	7% / 7

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 10/6/2025 **Location:** CR E3/Sierra College Blvd Bet Granite Dr & Bass Pro Dr/Dominguez Rd
TIME: 10:10-11:10 **Posted Speed:** 40 MPH **Weather:** Clear/Dry **Project #:** 25-070221-003

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	2
34	
35	3
36	3
37	3
38	5
39	4
40	14
41	12
42	14
43	15
44	11
45	8
46	4
47	2
48	3
49	4
50	
51	1
52	
53	
54	
55	
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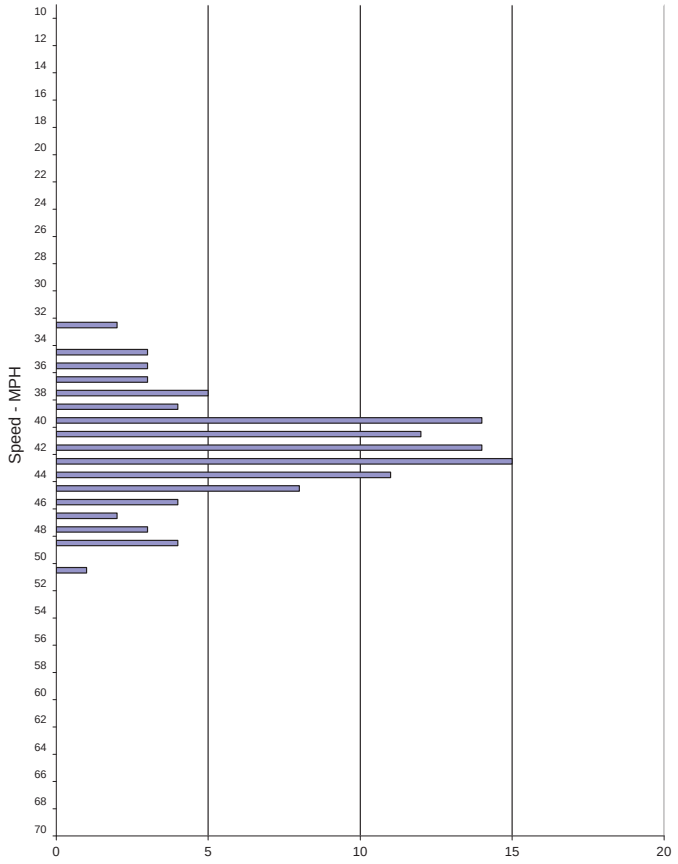
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	108	33 - 51	42 mph	45 mph	37 - 46	90	83%	7% / 8	10% / 10

Spot Speed Study

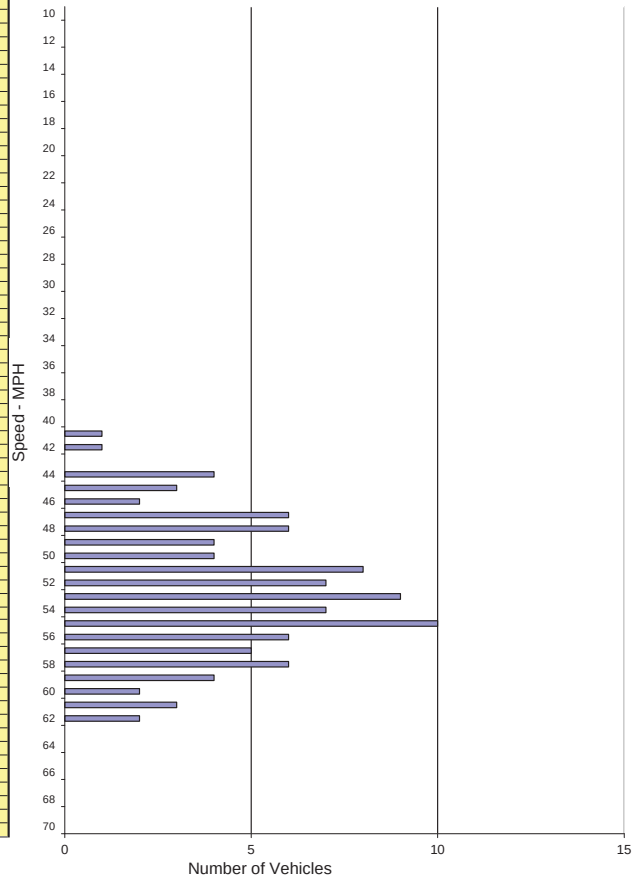
Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Sierra College Blvd/CR E3 Bet Scarborough Dr/King Ranch Pl & Rocklin Rd
TIME: 13:35-14:05 **Posted Speed:** 50 MPH **Weather:** Clear/Dry **Project #:** 25-070159-012

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	
31	
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	1
42	1
43	
44	4
45	3
46	2
47	6
48	6
49	4
50	4
51	8
52	7
53	9
54	7
55	10
56	6
57	5
58	6
59	4
60	2
61	3
62	2
63	
64	
65	
66	
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	41 - 62	53 mph	58 mph	47 - 56	67	67%	11% / 11	22% / 22

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 8/14/2025 **Location:** University Ave Bet Sunset Blvd & Whitney Ranch Pkwy
TIME: 11:00-12:00 **Posted Speed:** 40 MPH **Weather:** Clear/Dry **Project #:** 25-070177-001

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	1
26	1
27	2
28	6
29	1
30	3
31	8
32	3
33	5
34	4
35	3
36	7
37	7
38	10
39	4
40	6
41	4
42	8
43	3
44	5
45	1
46	1
47	2
48	2
49	2
50	
51	
52	
53	1
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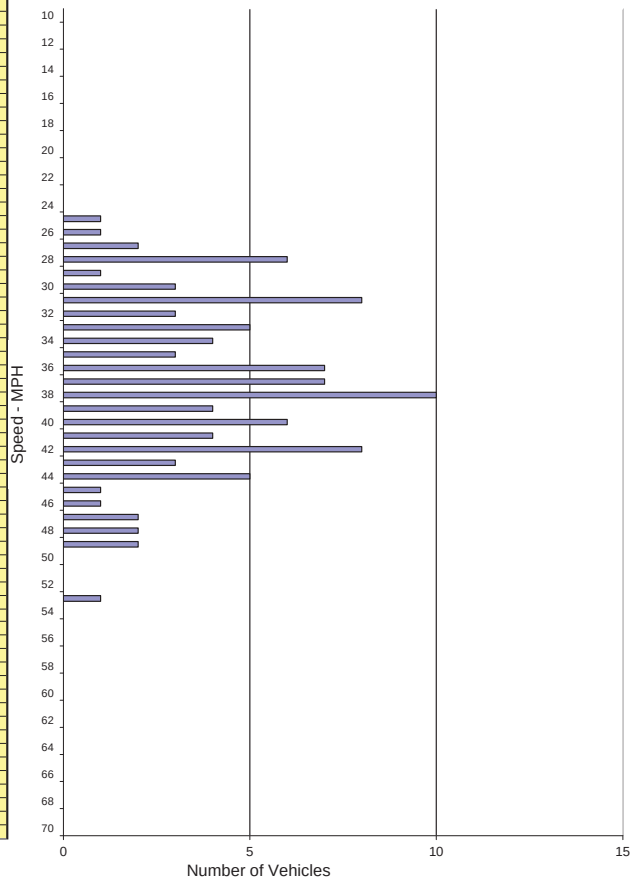
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	25 - 53	37 mph	43 mph	33 - 42	58	58%	25% / 25	17% / 17

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 10/6/2025 **Location:** University Ave Bet Whitney Ranch Pkwy & W Ranch View Dr
TIME: 09:45-10:30 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070221-004

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	3
26	
27	1
28	
29	
30	4
31	2
32	6
33	2
34	6
35	4
36	9
37	5
38	12
39	11
40	10
41	9
42	3
43	5
44	3
45	3
46	2
47	
48	
49	
50	
51	
52	
53	
54	
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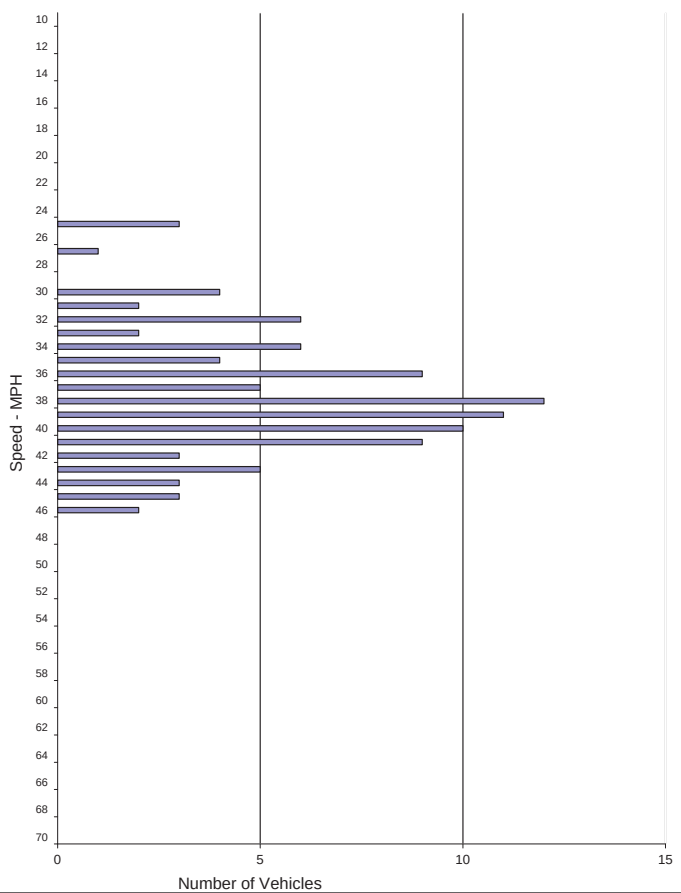
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	25 - 46	38 mph	42 mph	32 - 41	74	74%	10% / 10	16% / 16

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** W Oaks Blvd Bet W Stanford Ranch Rd/Stanford Ranch Rd & Hunter Dr/Hunter Ct
TIME: 11:00-11:30 **Posted Speed:** 40 MPH **Weather:** Clear/Dry **Project #:** 25-070159-015

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	1
28	
29	1
30	4
31	3
32	2
33	4
34	4
35	7
36	8
37	17
38	13
39	12
40	11
41	5
42	2
43	
44	4
45	1
46	
47	1
48	
49	
50	
51	
52	
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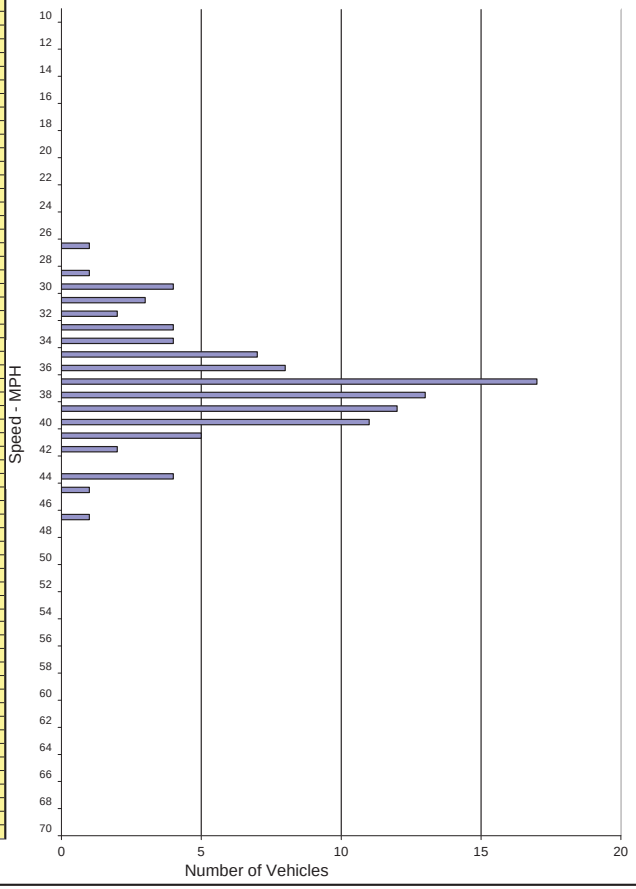
69	
>=70	



SPEED PARAMETERS

Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	27 - 47	37 mph	40 mph	32 - 41	83	83%	9% / 9	8% / 8

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** W Oaks Blvd Bet Painted Pony Ln & Hunter Dr/Hunter Ct
TIME: 13:35-15:35 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-016

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	4
27	3
28	9
29	6
30	7
31	7
32	9
33	10
34	10
35	2
36	8
37	3
38	4
39	7
40	6
41	3
42	6
43	
44	3
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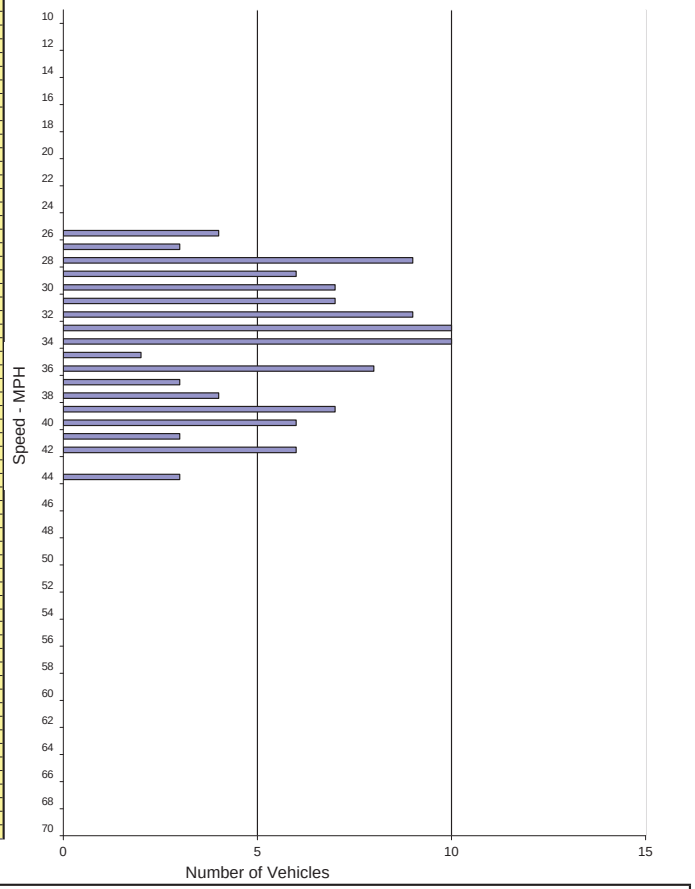
>=70	



SPEED PARAMETERS

Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	107	26 - 44	33 mph	40 mph	27 - 36	71	66%	3% / 4	30% / 32

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/24/2025 **Location:** Whitney Blvd Bet Midas Ave & Sunset Blvd
TIME: 12:50-13:15 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-017

Northbound & Southbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	1
29	
30	2
31	1
32	5
33	8
34	15
35	22
36	17
37	10
38	7
39	4
40	5
41	5
42	2
43	1
44	
45	1
46	
47	
48	
49	1
50	
51	
52	
53	
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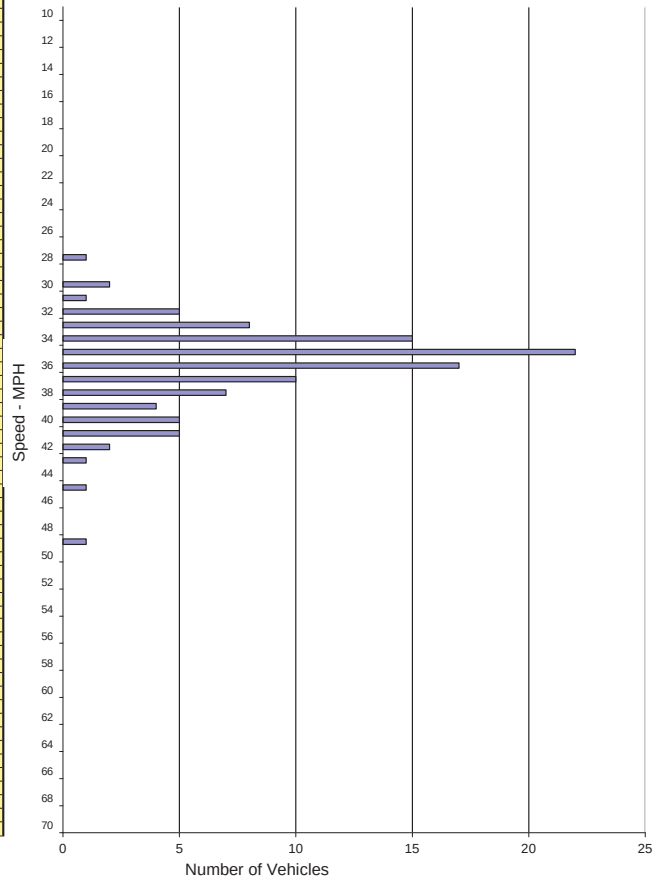
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	107	28 - 49	35 mph	39 mph	32 - 41	98	92%	3% / 4	5% / 5

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 1/20/2026 **Location:** Whitney Ranch Pkwy Bet University Ave & Ocelot Wy
TIME: 12:05-13:15 **Posted Speed:** 45 MPH **Weather:** Clear/Dry **Project #:** 26-070013-001

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	3
27	3
28	1
29	5
30	9
31	7
32	1
33	3
34	5
35	6
36	8
37	4
38	12
39	8
40	5
41	5
42	1
43	1
44	3
45	4
46	2
47	2
48	1
49	1
50	1
51	
52	
53	
54	
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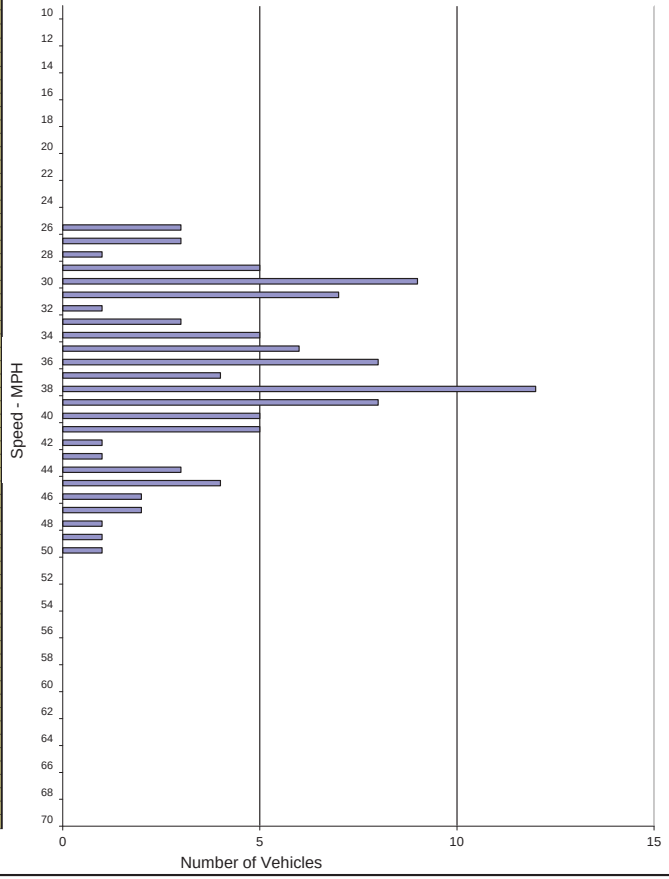
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	101	26 - 50	36 mph	42 mph	30 - 39	63	62%	11% / 12	26% / 26

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Whitney Ranch Pkwy Bet Painted Pony Ln/Old Ranch House Rd & Wildcat Blvd
TIME: 10:16-10:50 **Posted Speed:** 45 MPH **Weather:** Clear/Dry **Project #:** 25-070159-019

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
28	1
29	
30	2
31	2
32	
33	2
34	5
35	4
36	3
37	8
38	5
39	6
40	3
41	4
42	5
43	11
44	4
45	8
46	7
47	6
48	4
49	1
50	3
51	1
52	3
53	
54	2
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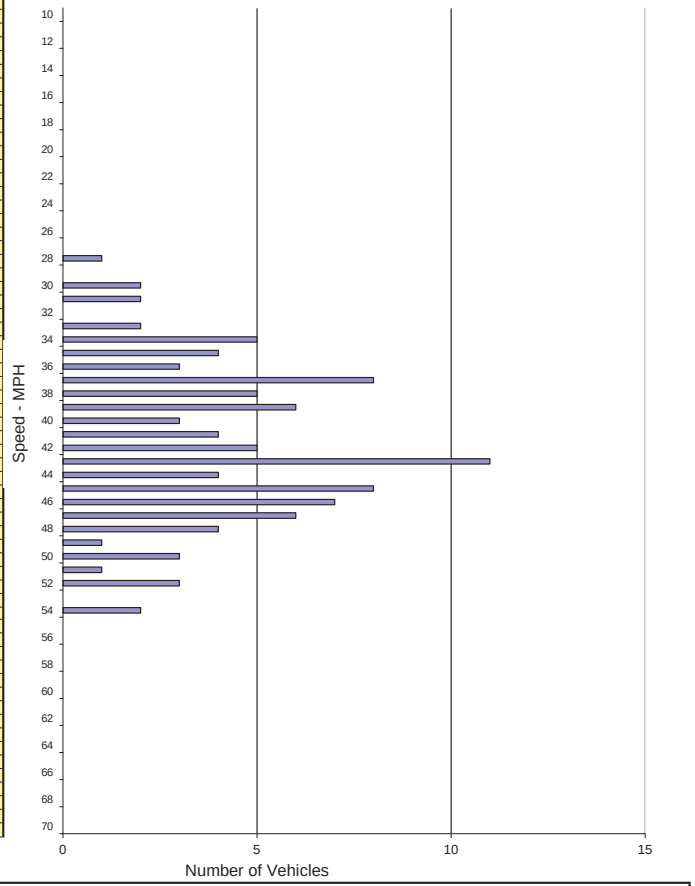
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	100	28 - 54	42 mph	47 mph	37 - 46	61	61%	19% / 19	20% / 20

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/24/2025 **Location:** Whitney Ranch Pkwy Bet Painted Pony Ln/Old Ranch House Rd & Ranch View Dr/Salt
TIME: 09:20-11:20 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-020

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	4
26	8
27	6
28	11
29	8
30	10
31	11
32	12
33	6
34	7
35	5
36	1
37	1
38	
39	
40	
41	
42	
43	
44	
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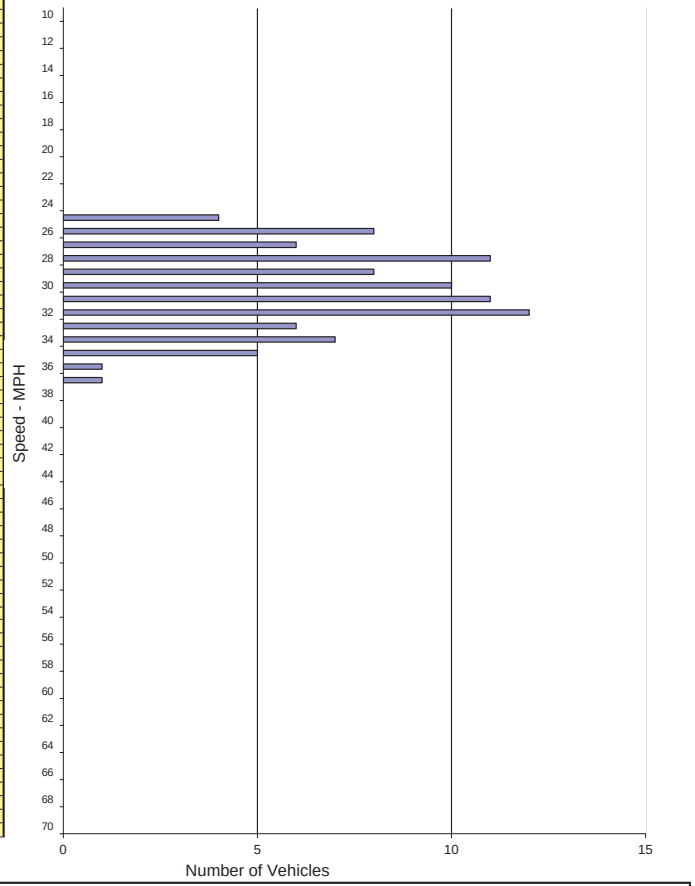
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	90	25 - 37	30 mph	34 mph	26 - 35	84	93%	4% / 4	3% / 2

Spot Speed Study

Prepared by: National Data & Surveying Services

City of Rocklin

DATE: 7/23/2025 **Location:** Whitney Ranch Pkwy Bet Whitney Oaks Dr & Ranch View Dr/Salt Flt Ln
TIME: 11:30-13:30 **Posted Speed:** 35 MPH **Weather:** Clear/Dry **Project #:** 25-070159-021

Eastbound & Westbound Spot Speeds

Speed mph	ALL Vehicles
<=10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	1
28	
29	1
30	
31	
32	3
33	3
34	6
35	10
36	12
37	11
38	4
39	4
40	4
41	6
42	3
43	3
44	2
45	3
46	1
47	
48	
49	
50	
51	
52	
53	
54	
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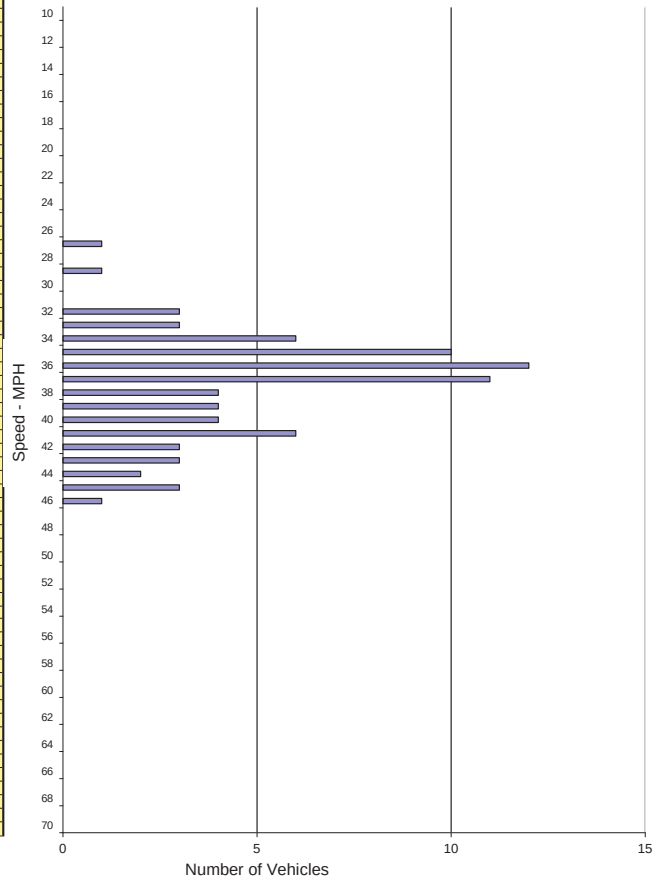
67	
68	
69	
>=70	



SPEED PARAMETERS									
Class	Count	Range	50th Percentile	85th Percentile	10 MPH Pace	# in Pace	Percent in Pace	% / # Below Pace	% / # Above Pace
ALL	77	27 - 46	37 mph	42 mph	32 - 41	63	82%	2% / 2	16% / 12

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Appendix C

Engineering and Traffic Survey Extension Worksheet

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ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: 3rd Street ***From:*** Sunset Boulevard ***To:*** Farron Street

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	7/5/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **7/5/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: 5th Street ***From:*** Midas Avenue ***To:*** 3rd Street

Base Conditions

Posted Limit:	25 MPH
Date of Initial Engineering and Traffic Survey	5/15/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/15/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 25 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Argonaut Avenue ***From:*** Midas Avenue ***To:*** End

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	6/25/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/25/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Argonaut Avenue ***From:*** Whitney Boulevard ***To:*** Midas Avenue

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	5/3/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/3/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Blue Oaks Boulevard ***From:*** Sunset Boulevard ***To:*** Roseville Border

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	4/18/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/18/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Bridlewood Drive ***From:*** Wildcat Boulevard ***To:*** Whitney Ranch Pkwy

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/26/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/26/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: China Garden Road ***From:*** Aguilar Road ***To:*** End

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	5/30/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/30/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Clover Valley Road ***From:*** Midas Avenue ***To:*** Rawhide Road

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	4/24/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/24/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Crest Drive ***From:*** Stanford Ranch Road ***To:*** Park Drive

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	6/5/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/5/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
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TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Fairway Drive ***From:*** Sunset Boulevard ***To:*** Stanford Ranch Road

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/23/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/23/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
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STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Farrier Road ***From:*** Park Drive ***To:*** Darby Road

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/25/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/25/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Farron Street ***From:*** Pacific Street ***To:*** 3rd Street

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	6/5/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/5/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
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STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Five Star Boulevard ***From:*** Stanford Ranch Road ***To:*** End

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	4/23/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/23/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
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STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Granite Drive ***From:*** Rocklin Road ***To:*** Sierra Meadows Drive

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	6/19/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/19/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Granite Drive ***From:*** Sierra Meadows Drive ***To:*** Dominguez Road

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	6/20/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/20/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
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STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Granite Drive ***From:*** Dominguez Road ***To:*** Sierra College Boulevard

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	1/17/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **1/17/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
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TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Lonetree Boulevard ***From:*** W Oaks Boulevard ***To:*** Sunset Boulevard

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	6/7/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/7/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
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STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Midas Avenue ***From:*** Pacific Street ***To:*** Argonaut Avenue

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	5/3/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/3/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Midas Avenue ***From:*** Whitney Boulevard ***To:*** End

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	5/3/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/3/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Pacific Street ***From:*** Roseville Border ***To:*** Sunset Boulevard

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	6/21/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/21/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Pacific Street ***From:*** Americana Wy ***To:*** Loomis Border

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	6/26/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/26/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Park Drive ***From:*** Roseville Border ***To:*** Sunset Boulevard

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	4/24/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/24/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Park Drive ***From:*** Sunset Boulevard ***To:*** Stanford Ranch Road

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	5/1/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/1/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Park Drive ***From:*** Stanford Ranch Road ***To:*** Crest Drive

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	5/1/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/1/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Park Drive ***From:*** Crest Drive ***To:*** Whitney Ranch Pkwy/ Whitney Oaks Drive

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	5/17/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/17/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Ranch View Drive ***From:*** Wildcat Boulevard ***To:*** Spring Creek Drive

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	7/3/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **7/3/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Rawhide Road ***From:*** Midas Avenue ***To:*** End

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	6/27/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/27/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
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TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Rocklin Road ***From:*** Granite Drive ***To:*** El Don Drive

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	6/21/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/21/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
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TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Rocklin Road ***From:*** El Don Drive ***To:*** Loomis Border

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	5/22/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/22/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
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TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Sierra College

Street: Scarborough Drive ***From:*** Boulevard ***To:*** Roseville Border

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/24/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/24/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
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TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sierra College Boulevard ***From:*** Loomis Border ***To:*** Placer County

Base Conditions

Posted Limit:	55 MPH
Date of Initial Engineering and Traffic Survey	6/13/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/13/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 55 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Bass Pro

Street: Sierra College Boulevard ***From:*** Drive/Dominguez Road ***To:*** Rocklin Road

Base Conditions

Posted Limit:	50 MPH
Date of Initial Engineering and Traffic Survey	6/13/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/13/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 50 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sierra Meadows Drive ***From:*** Pacific Street ***To:*** Granite Drive

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/30/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/30/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: South Whitney Boulevard ***From:*** Sunset Boulevard ***To:*** Five Star Boulevard

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	4/20/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/20/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Spring Creek Drive ***From:*** Whitney Ranch Pkwy ***To:*** Ranch View Drive

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/26/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/26/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Springview Drive **From:** Springview Meadows Drive **To:** Sunset Boulevard

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	6/5/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/5/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Springview Drive ***From:*** S Whitney Boulevard ***To:*** Springview Meadows Drive

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	6/5/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/5/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Stanford Ranch Road ***From:*** Roseville Border ***To:*** Park Drive

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	5/15/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/15/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Stanford Ranch Road ***From:*** Park Drive ***To:*** W Oaks Boulevard

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	5/2/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/2/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sunset Boulevard ***From:*** Hwy 65 ***To:*** Blue Oaks Boulevard

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	6/25/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **6/25/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sunset Boulevard ***From:*** Blue Oaks Boulevard ***To:*** Park Drive

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	4/18/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/18/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sunset Boulevard ***From:*** Park Drive ***To:*** Stanford Ranch Road

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	4/17/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/17/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sunset Boulevard ***From:*** Stanford Ranch Road ***To:*** Whitney Boulevard

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	5/23/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/23/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sunset Boulevard ***From:*** Whitney Boulevard ***To:*** Pacific Street

Base Conditions

Posted Limit:	40 MPH
Date of Initial Engineering and Traffic Survey	4/11/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/11/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 40 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Sunset Boulevard ***From:*** Pacific Street ***To:*** Woodside Drive

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	4/11/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/11/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: W Oaks Boulevard ***From:*** Lonetree Boulevard ***To:*** Sunset Boulevard

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	5/1/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/1/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: W Oaks Boulevard ***From:*** Sunset Boulevard ***To:*** W Stanford Ranch Road

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	5/1/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/1/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: W Ranch View Drive ***From:*** Wildcat Boulevard ***To:*** End

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	8/14/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **8/14/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: W Stanford Ranch Road ***From:*** Sunset Boulevard ***To:*** W Oaks Boulevard

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	4/26/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/26/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Whitney Boulevard ***From:*** Crest Drive ***To:*** Midas Avenue

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	5/2/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **5/2/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Whitney Oaks Drive ***From:*** Whitney Ranch Pkwy ***To:*** Park Drive

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/30/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/30/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Wildcat Boulevard ***From:*** W Stanford Ranch Road ***To:*** Lincoln Border

Base Conditions

Posted Limit:	45 MPH
Date of Initial Engineering and Traffic Survey	4/26/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/26/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 45 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Woodside Drive ***From:*** Pacific Street ***To:*** Lost Avenue

Base Conditions

Posted Limit:	30 MPH
Date of Initial Engineering and Traffic Survey	4/20/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/20/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 30 MPH is hereby extended for the street segment identified above.

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey Extension

Street: Wyckford Boulevard ***From:*** Park Drive ***To:*** Stratton Court

Base Conditions

Posted Limit:	35 MPH
Date of Initial Engineering and Traffic Survey	4/30/2018

Observations

Part A

Have there been any changes in the street system that could result in a significant change in traffic volumes?	**No**
Has there been a significant change in land uses adjacent to the street?	**No**
Have there been changes to the street segment such as lane geometrics or changes to traffic controls?	**No**
If there are no significant changes to all of the above then Part A is met	**Yes**

Part B

Does the agency maintain a policy requiring officers using radar or other electronic speed recording devices to have the required hours of training per CVC 40802?	**Yes**

If Parts A & B are satisfied then the existing Engineering and Traffic Survey is extended to **4/30/2032**

Conclusions and Recommendations

On the basis of an engineering and traffic investigation, as reported above, and in accordance with the provisions of Sections 627, 22357, 22358 and 40802 of the California Vehicle Code, a speed limit of 35 MPH is hereby extended for the street segment identified above.

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, PE

September 19, 2025
Date

City/Town Engineer

Appendix D

Engineering and Traffic Survey Forms

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ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Delmar Avenue ***From:*** Pacific Street ***To:*** Loomis Border

Street Conditions

Posted Limit: 35 mph
Width: 50 feet
Lanes: 2
Configuration: Portion Divided
Parking: Discontinuous
Bike Facility: None
Sidewalks: Both Sides
Land Use: Office
Classification: Minor Collector
Character: Urban
Terrain: Flat
Business Activity District: No

Observations and Evaluation

Volume (ADT):	3,200 vpd	*Vehicles Sampled:*	100
Segment Length:	0.43 miles	*85th Percentile Speed:*	40 mph
Collisions:	0 crashes	*Mean (50th Percentile) Speed:*	36 mph
Evaluation Period:	3 years	*Pace:*	31-40 mph
Collision Rate:	0.00 c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	81.0%
Statewide Average Rate:*	**1.07** c/mvm		

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Truck traffic is expected since the roadway connects to commercial and industrial uses.

Conclusions and Recommendations

Delmar Avenue has a calculated 85th percentile speed of 40 mph, with the nearest 5-mph increment of 40 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

Kevin Carstens, P.E.

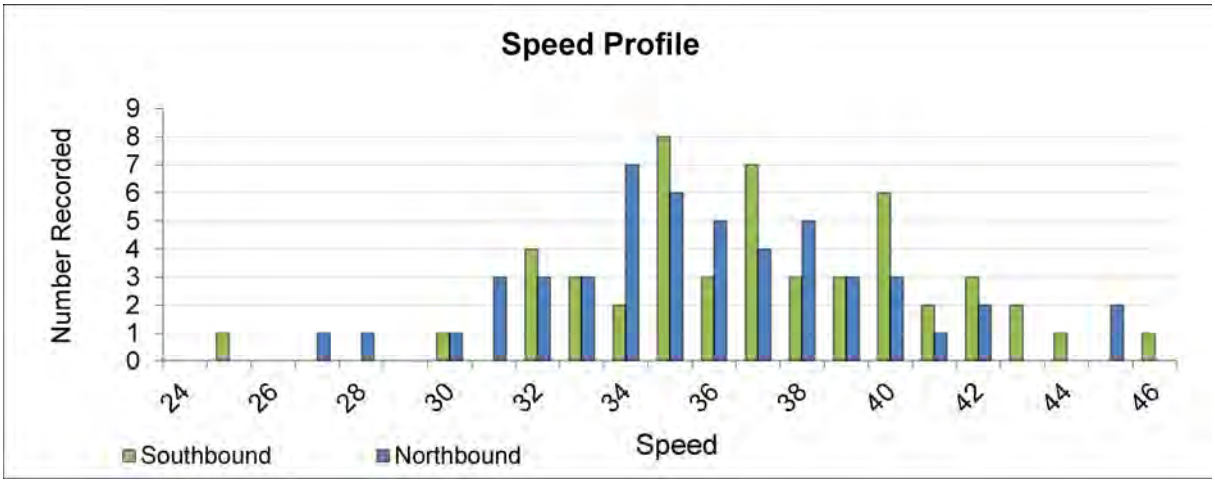
** Source: Department of California, 2023 Collision Data on California State Highways*

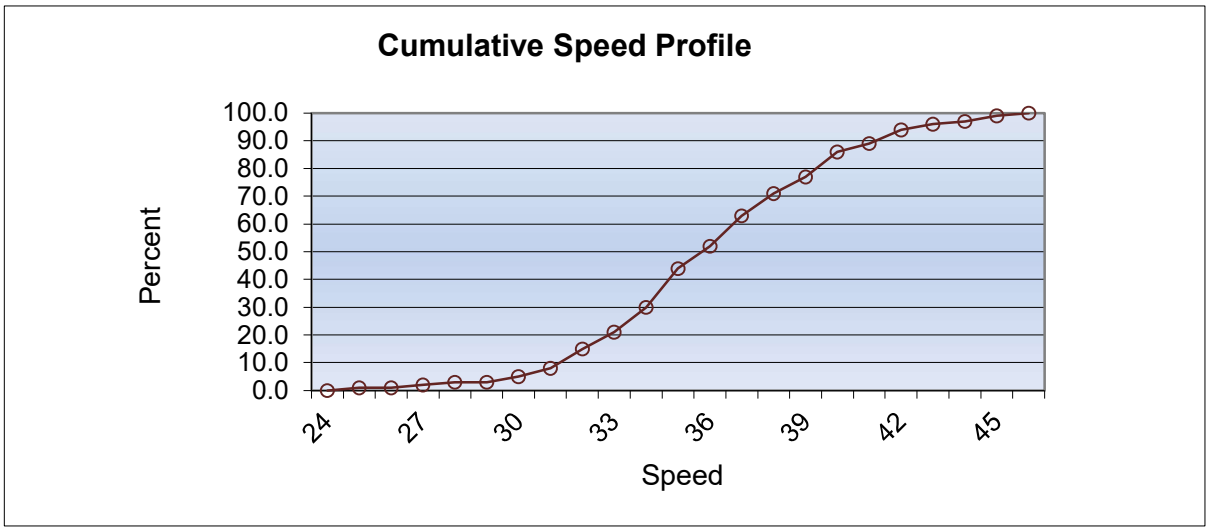
W-Trans

Street: Delmar Avenue ***From:*** Pacific Street ***To:*** Loomis Border

Northbound

Southbound





Date Data Collected:	7/23/2025	*Start Time:*	9:00	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	10:10	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Dominguez Road ***From:*** Pacific Street ***To:*** Granite Drive

Street Conditions

Posted Limit: 35 mph
Width: 46 feet
Lanes: 2
Configuration: Undivided
Parking: Some Restrictions
Bike Facility: None
Sidewalks: Both Sides
Land Use: Commercial
Classification: Major Collector
Character: Urban
Terrain: Flat
Business Activity District: No

Observations and Evaluation

Volume (ADT):	3,800	vpd	*Vehicles Sampled:*	100	
Segment Length:	0.47	miles	*85th Percentile Speed:*	37	mph
Collisions:	2	crashes	*Mean (50th Percentile) Speed:*	34	mph
Evaluation Period:	3	years	*Pace:*	30-39	mph
Collision Rate:	1.02	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	82.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Truck traffic is expected since the roadway connects to commercial and industrial uses.

Conclusions and Recommendations

Dominguez Road has a calculated 85th percentile speed of 37 mph, with the nearest 5-mph increment of 35 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

Kevin Carstens, P.E.

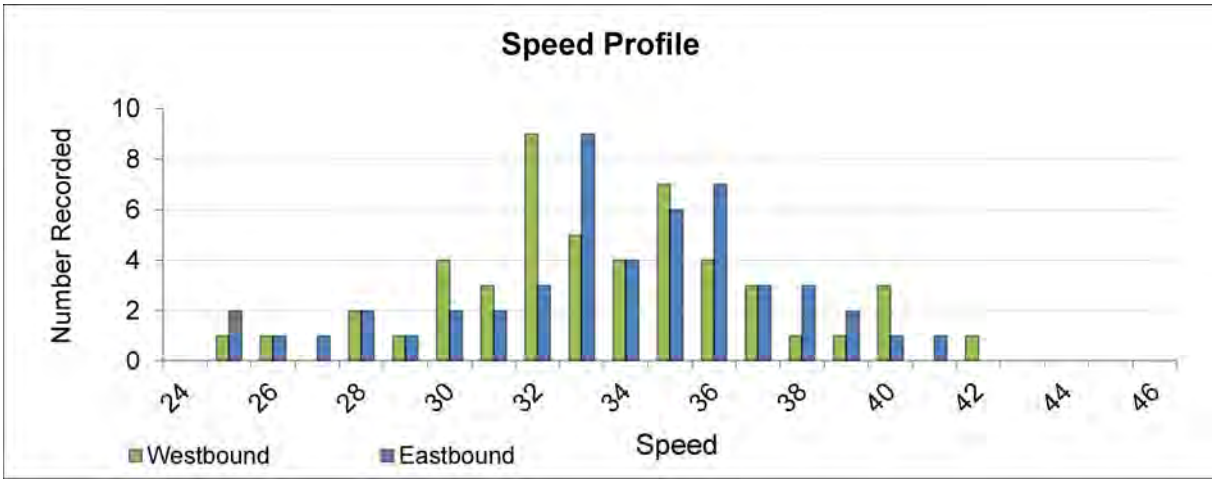
** Source: Department of California, 2023 Collision Data on California State Highways*

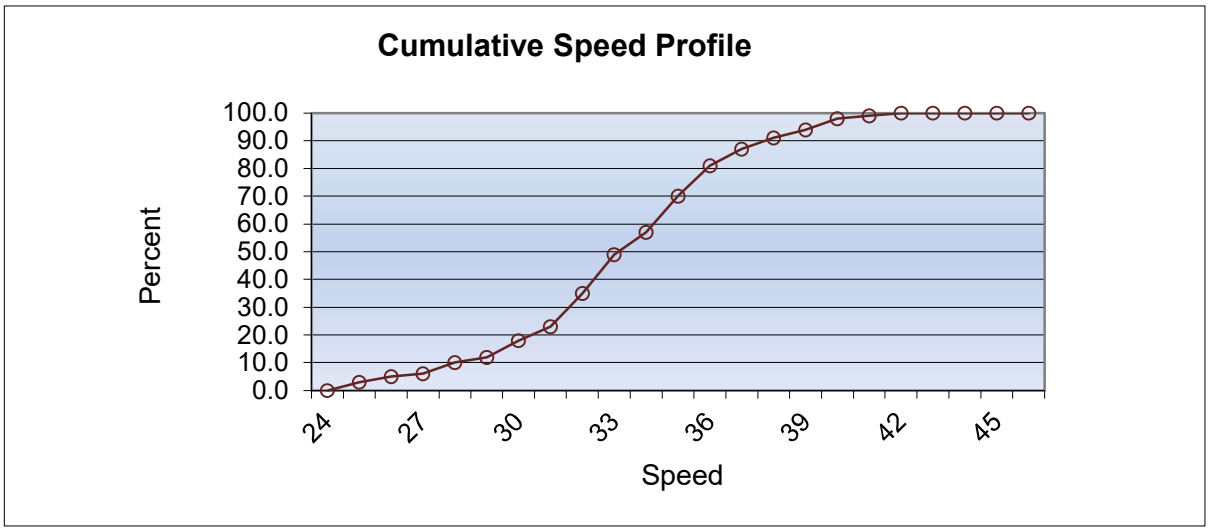
W-Trans

Street: Dominguez Road ***From:*** Pacific Street ***To:*** Granite Drive

Eastbound

Westbound





Date Data Collected:	7/23/2025	*Start Time:*	10:20	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	11:10	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Lonetree Boulevard ***From:*** Blue Oaks Boulevard ***To:*** W Oaks Boulevard

Street Conditions

Posted Limit: 40 mph
Width: 76 feet
Lanes: 4
Configuration: Divided
Parking: None
Bike Facility: Bike lane both sides
Sidewalks: Both Sides
Land Use: Commercial
Classification: Minor Arterial
Character: Urban
Terrain: Flat
Business Activity District: No

Observations and Evaluation

Volume (ADT):	16,300	vpd	*Vehicles Sampled:*	100	
Segment Length:	1	miles	*85th Percentile Speed:*	43	mph
Collisions:	13	crashes	*Mean (50th Percentile) Speed:*	37	mph
Evaluation Period:	3	years	*Pace:*	34-43	mph
Collision Rate:	0.73	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	67.0%	
Statewide Average Rate:*	**0.64**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes. Surrounding land uses include sports fields and commercial uses that are associated with pedestrian activity.

Conclusions and Recommendations

Lonetree Boulevard has a calculated 85th percentile speed of 43 mph, with the nearest 5-mph increment of 45 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 40 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

40 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

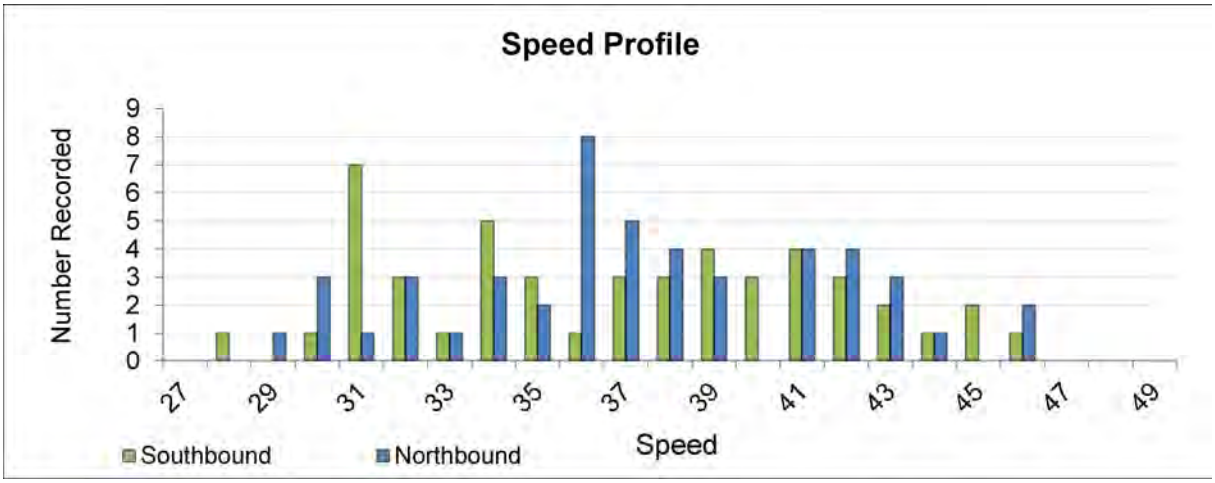
** Source: Department of California, 2023 Collision Data on California State Highways*

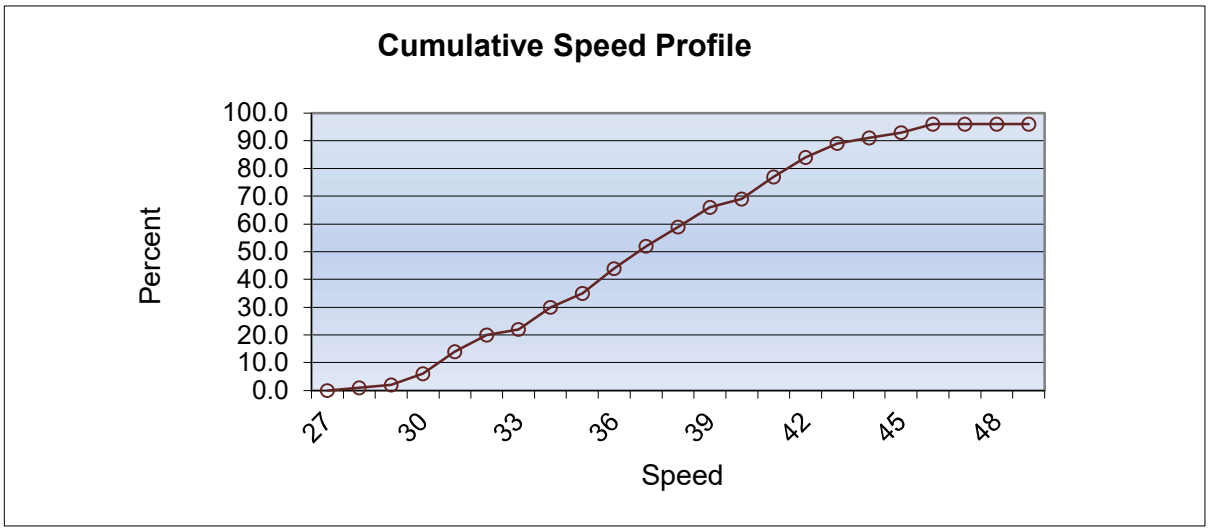
W-Trans

Street: Lonetree Boulevard ***From:*** Blue Oaks Boulevard ***To:*** W Oaks Boulevard

Northbound

Southbound





Date Data Collected:	7/23/2025	*Start Time:*	11:54	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	12:30	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Midas Avenue ***From:*** Argonaut Avenue ***To:*** Whitney Boulevard

Street Conditions

Posted Limit: 30 mph
Width: 40 feet
Lanes: 2
Configuration: Undivided
Parking: Both Sides
Bike Facility: None
Sidewalks: Both Sides
Land Use: Residential
Classification: Major Collector
Character: Urban
Terrain: Flat
Business Activity District: No

Observations and Evaluation

Volume (ADT):	3,800	vpd	*Vehicles Sampled:*	100	
Segment Length:	1.18	miles	*85th Percentile Speed:*	36	mph
Collisions:	9	crashes	*Mean (50th Percentile) Speed:*	33	mph
Evaluation Period:	3	years	*Pace:*	28-37	mph
Collision Rate:	1.85	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	86.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Surrounding land uses are residential, with frequent driveways and associated pedestrian activity. Parks are located along the segment, which also generate pedestrian activity.

Conclusions and Recommendations

Midas Avenue has a calculated 85th percentile speed of 36 mph, with the nearest 5-mph increment of 35 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 30 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

30 mph
Recommended Speed Limit

September 18, 2025
Date

Kevin Carstens, P.E.

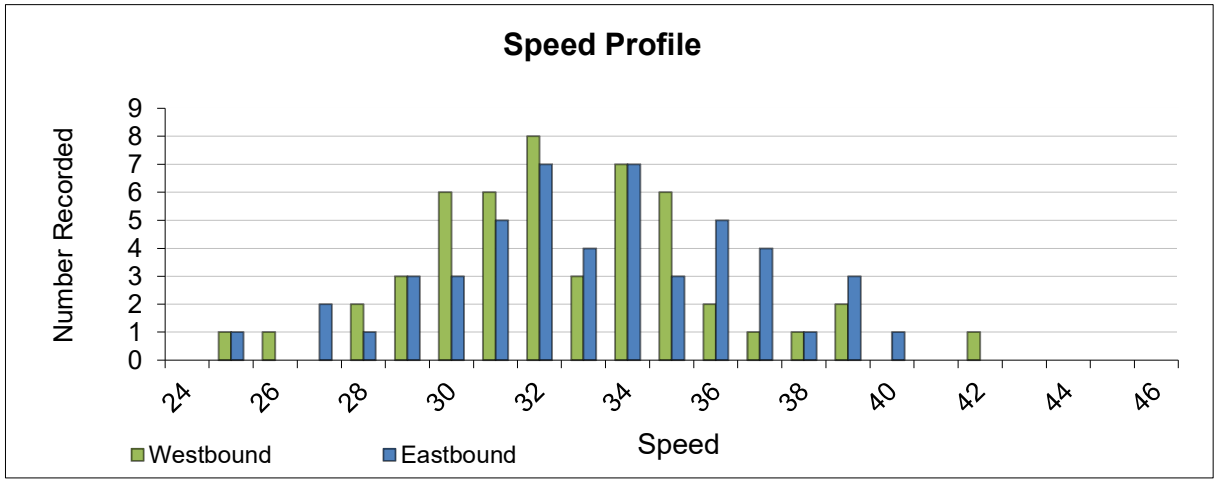
** Source: Department of California, 2023 Collision Data on California State Highways*

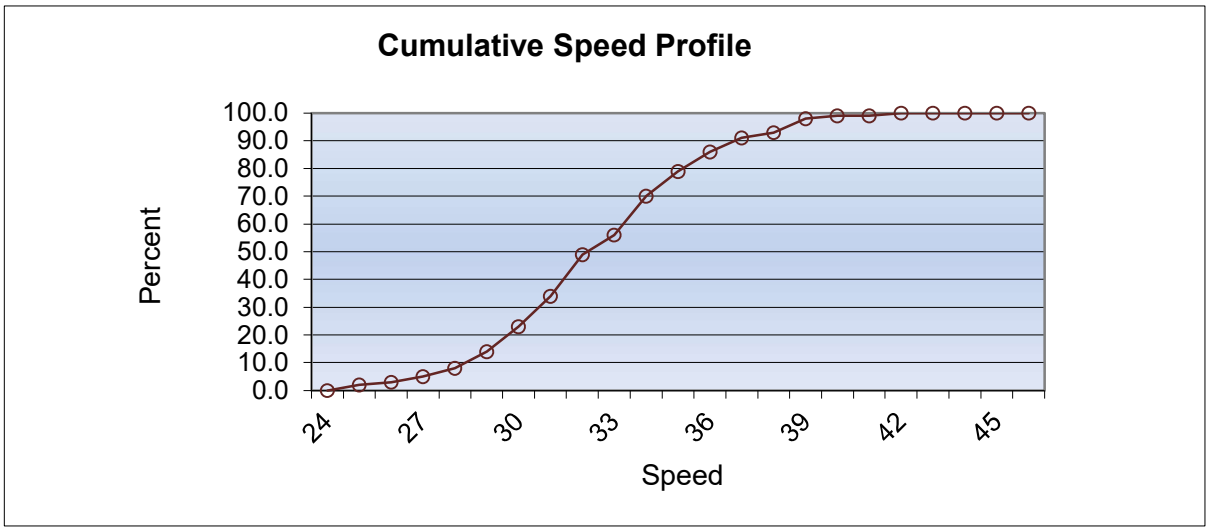
W-Trans

Street: Midas Avenue ***From:*** Argonaut Avenue ***To:*** Whitney Boulevard

Eastbound

Westbound





Date Data Collected:	7/24/2025	*Start Time:*	12:05	*Weather:*	Clear/Dry
Day of the Week:	Thursday	*End Time:*	12:45	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Old Ranch House Road ***From:*** Whitney Ranch Pkwy ***To:*** Creek Hollow Rd

Street Conditions

Posted Limit:	30 mph
Width:	40 feet
Lanes:	2
Configuration:	Undivided
Parking:	None
Bike Facility:	Bike lane both sides
Sidewalks:	Both Sides
Land Use:	Residential
Classification:	Local
Character:	Urban
Terrain:	Hilly
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	1,200	vpd	*Vehicles Sampled:*	65	
Segment Length:	0.32	miles	*85th Percentile Speed:*	31	mph
Collisions:	0	crashes	*Mean (50th Percentile) Speed:*	28	mph
Evaluation Period:	3	years	*Pace:*	22-31	mph
Collision Rate:	0.00	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	80.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes. A park with a playground is located along the segment, which generates pedestrian activity.

Conclusions and Recommendations

Old Ranch House Road has a calculated 85th percentile speed of 31 mph, with the nearest 5-mph increment of 30 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 30 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

30 mph
Recommended Speed Limit

September 25, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

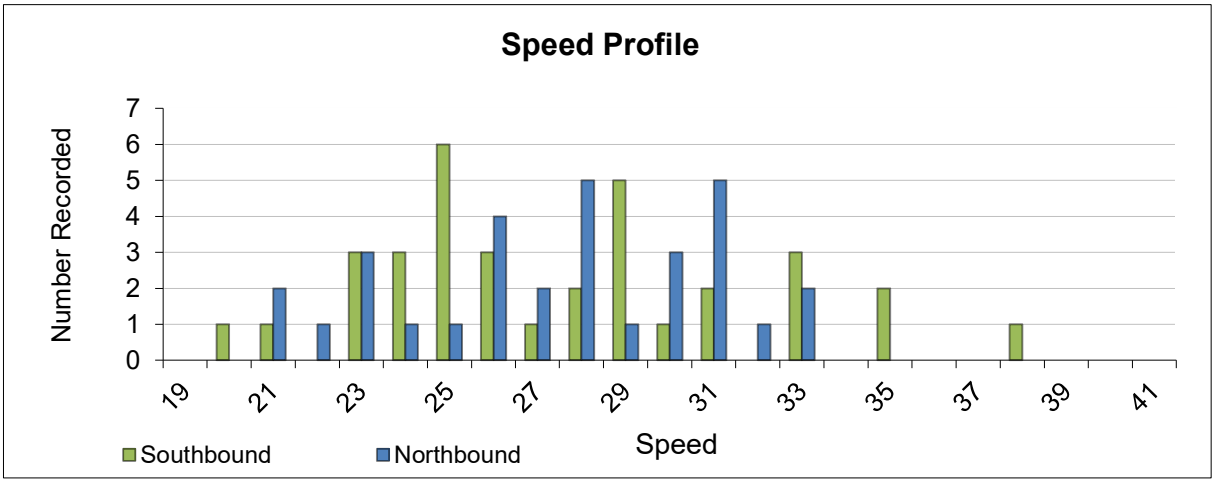
** Source: Department of California, 2023 Collision Data on California State Highways*

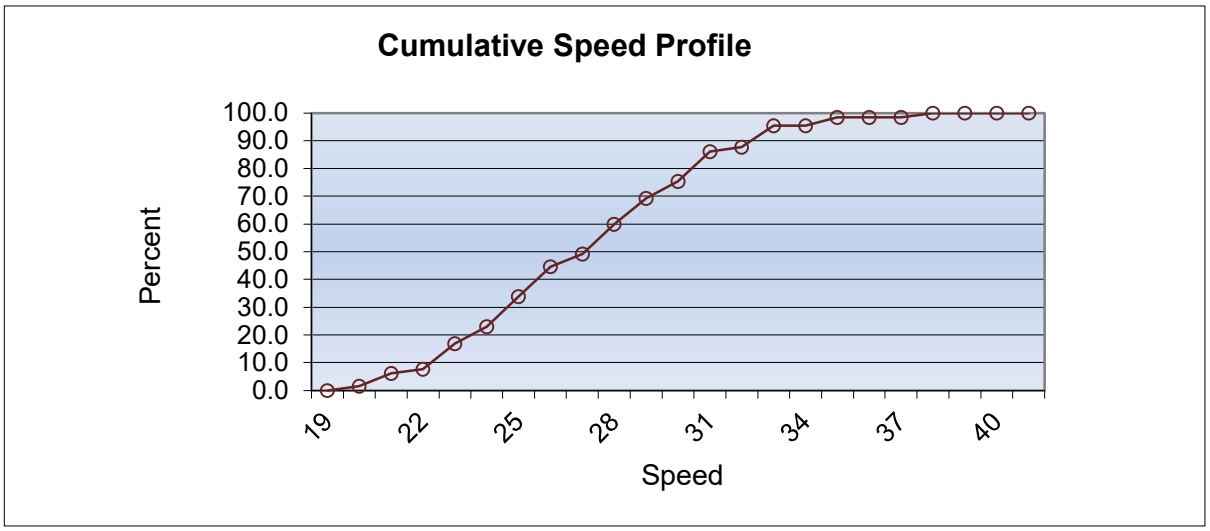
W-Trans

Street: Old Ranch House Road ***From:*** Whitney Ranch Pkwy ***To:*** Creek Hollow Rd

Northbound

Southbound





Date Data Collected:	7/23/2025	*Start Time:*	9:15	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	11:15	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Pacific Street ***From:*** Sunset Boulevard ***To:*** Americana Wy

Street Conditions

Posted Limit:	40 mph
Width:	78 feet
Lanes:	5
Configuration:	Portion Divided
Parking:	None
Bike Facility:	Discontinuous
Sidewalks:	Both Sides
Land Use:	Commercial
Classification:	Minor Arterial
Character:	Urban
Terrain:	Flat
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	14,100	vpd	*Vehicles Sampled:*	100	
Segment Length:	1.68	miles	*85th Percentile Speed:*	43	mph
Collisions:	13	crashes	*Mean (50th Percentile) Speed:*	38	mph
Evaluation Period:	3	years	*Pace:*	33-42	mph
Collision Rate:	0.50	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	76.0%	
Statewide Average Rate:*	**0.75**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:

Drivers may be in conflict with bicyclists in Class II bike lanes. Surrounding land uses include commercial uses and the Quarry Park, which are associated with pedestrian activity. There are frequent uncontrolled crosswalks and pedestrian-oriented, downtown businesses between Rocklin Road and Midas Avenue.

Conclusions and Recommendations

Pacific Street has a calculated 85th percentile speed of 43 mph, with the nearest 5-mph increment of 45 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 40 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

40 mph

Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

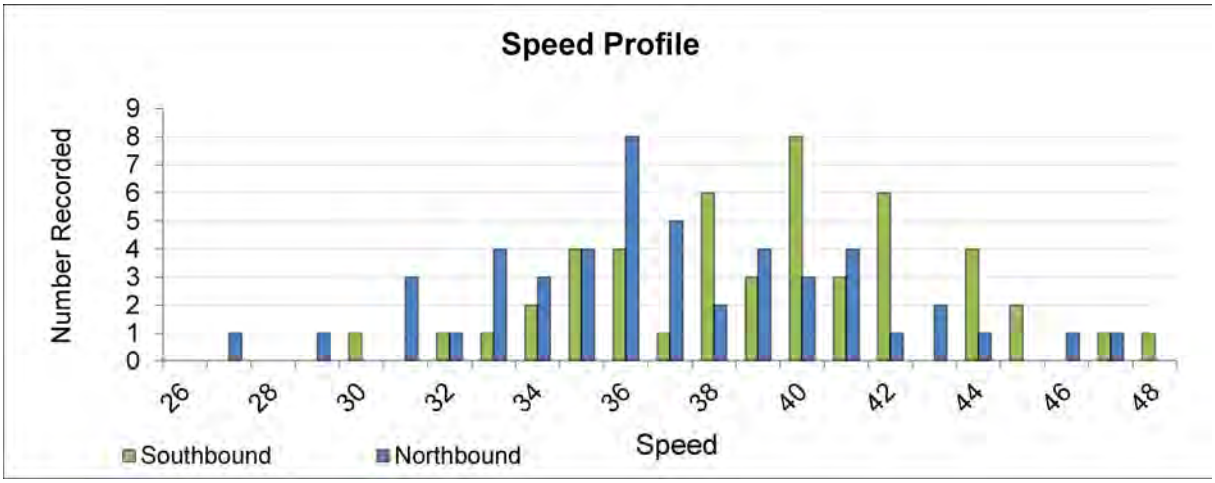
** Source: Department of California, 2023 Collision Data on California State Highways*

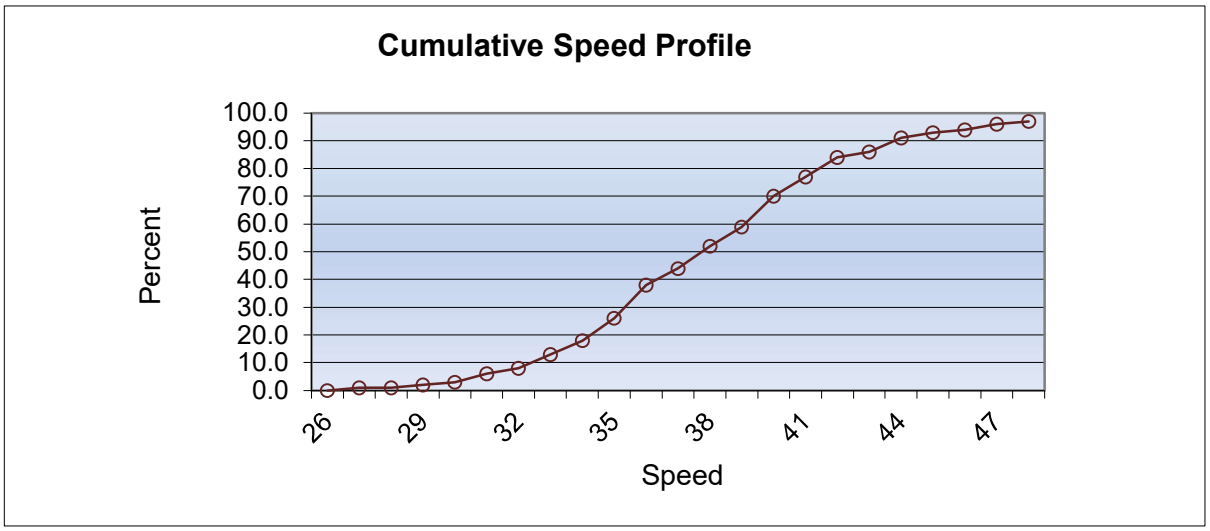
W-Trans

Street: Pacific Street ***From:*** Sunset Boulevard ***To:*** Americana Wy

Northbound

Southbound





Date Data Collected:	7/24/2025	*Start Time:*	11:15	*Weather:*	Clear/Dry
Day of the Week:	Thursday	*End Time:*	11:55	*Recorder:*	NDS

City of Rocklin
Engineering and Traffic Survey

Street: Painted Pony Ln ***From:*** Whitney Ranch Pkwy ***To:*** West Oaks Boulevard

Street Conditions

Posted Limit:	35 mph
Width:	40 feet
Lanes:	2
Configuration:	Undivided
Parking:	None
Bike Facility:	Bike lane both sides
Sidewalks:	Both Sides
Land Use:	Residential
Classification:	Local
Character:	Urban
Terrain:	Flat
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	1,700	vpd	*Vehicles Sampled:*	69	
Segment Length:	0.37	miles	*85th Percentile Speed:*	34	mph
Collisions:	1	crash	*Mean (50th Percentile) Speed:*	30	mph
Evaluation Period:	3	years	*Pace:*	25-34	mph
Collision Rate:	1.48	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	88.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

Painted Pony Ln has a calculated 85th percentile speed of 34 mph, with the nearest 5-mph increment of 35 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

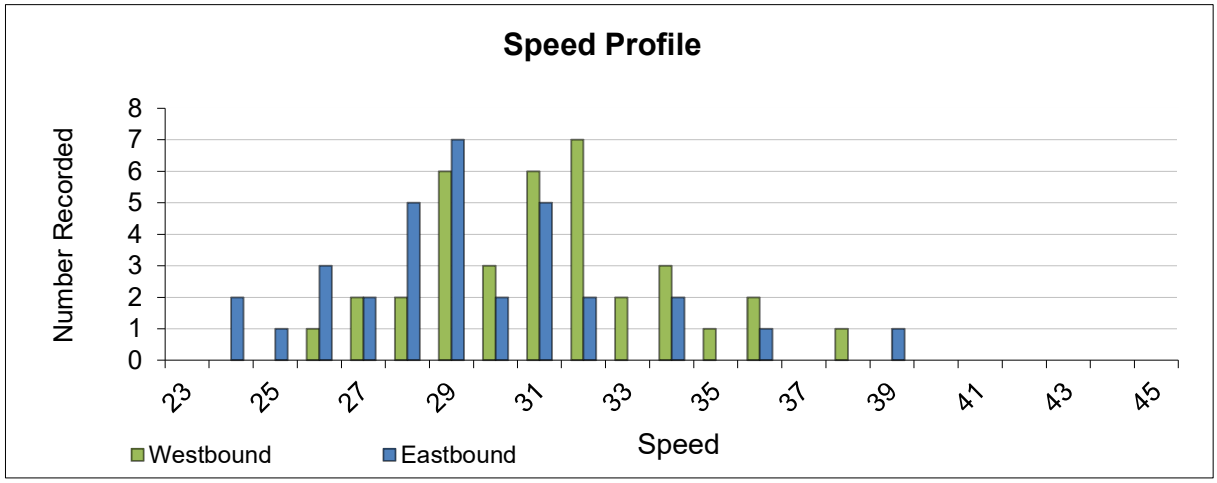
Kevin Carstens, P.E.

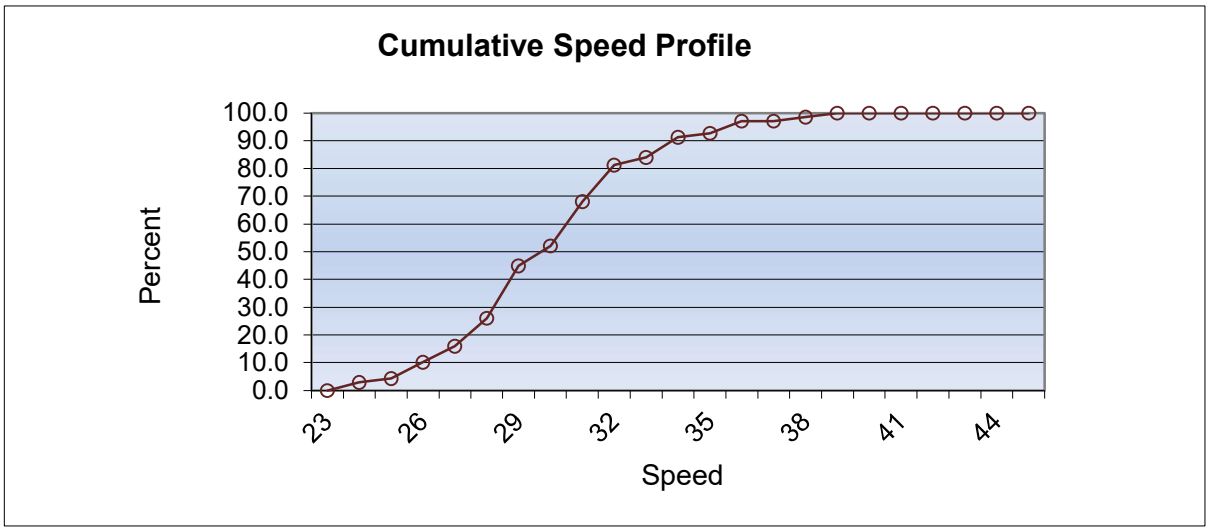
** Source: Department of California, 2023 Collision Data on California State Highways*

Street: Painted Pony Ln ***From:*** Whitney Ranch Pkwy ***To:*** West Oaks Boulevard

Eastbound

Westbound





Date Data Collected:	7/23/2025	*Start Time:*	11:25	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	13:25	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Rocklin Road ***From:*** 5th Street ***To:*** Pacific Street

Street Conditions

Posted Limit: 30 mph
Width: 44 feet
Lanes: 2
Configuration: Portion Divided
Parking: Both Sides
Bike Facility: Bike lane both sides
Sidewalks: Both Sides
Land Use: Residential
Classification: Major Collector
Character: Urban
Terrain: Flat
Business Activity District: No

Observations and Evaluation

Volume (ADT):	2,800 vpd	*Vehicles Sampled:*	100
Segment Length:	0.33 miles	*85th Percentile Speed:*	36 mph
Collisions:	0 crashes	*Mean (50th Percentile) Speed:*	31 mph
Evaluation Period:	3 years	*Pace:*	27-36 mph
Collision Rate:	0.00 c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	75.0%
Statewide Average Rate:*	**1.07** c/mvm		

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes. Surrounding land uses are residential, with frequent driveways and associated pedestrian activity. The Peter Hill Heritage Park, spanning both sides of the street, and the Rocklin Amtrak Station further generates pedestrian activity.

Conclusions and Recommendations

Rocklin Road has a calculated 85th percentile speed of 36 mph, with the nearest 5-mph increment of 35 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 30 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

30 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

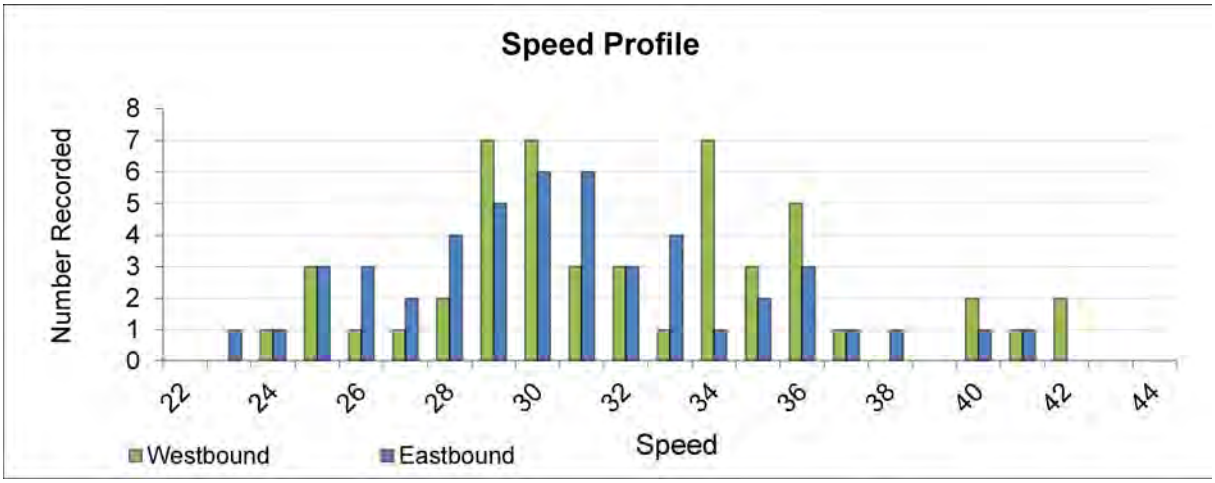
** Source: Department of California, 2023 Collision Data on California State Highways*

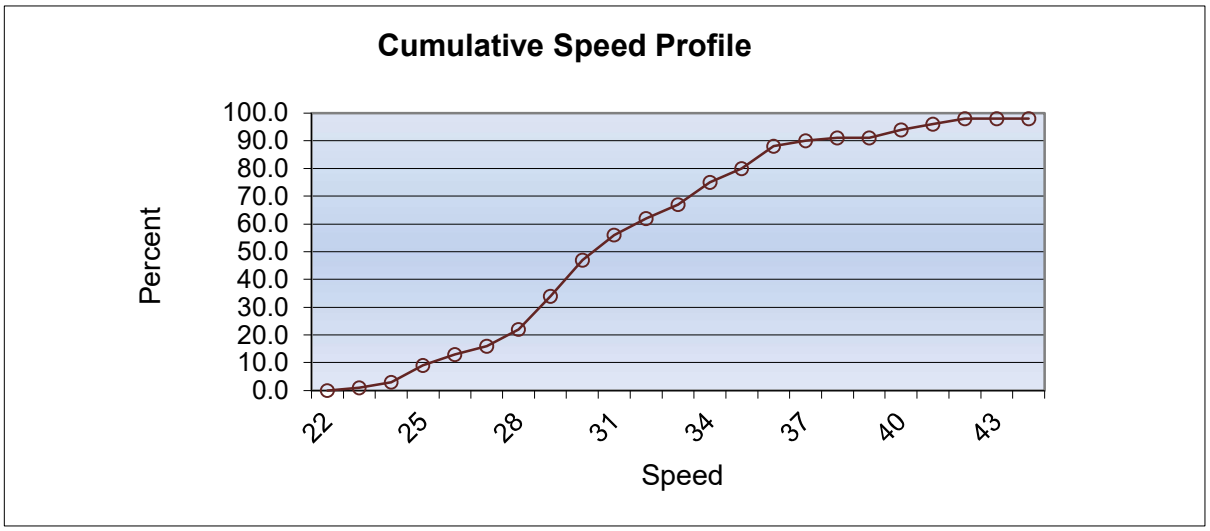
W-Trans

Street: Rocklin Road ***From:*** 5th Street ***To:*** Pacific Street

Eastbound

Westbound





Date Data Collected:	7/24/2025	*Start Time:*	10:00	*Weather:*	Clear/Dry
Day of the Week:	Thursday	*End Time:*	11:00	*Recorder:*	NDS

City of Rocklin
Engineering and Traffic Survey

Street: Rocklin Road ***From:*** Pacific Street ***To:*** Granite Drive

Street Conditions

Posted Limit: 35 mph
Width: 78 feet
Lanes: 5
Configuration: Divided
Parking: None
Bike Facility: Bike lane both sides
Sidewalks: Both Sides
Land Use: Public
Classification: Minor Arterial
Character: Urban
Terrain: Flat
Business Activity District: No

Observations and Evaluation

Volume (ADT):	19,600	vpd	*Vehicles Sampled:*	100	
Segment Length:	0.57	miles	*85th Percentile Speed:*	33	mph
Collisions:	15	crashes	*Mean (50th Percentile) Speed:*	30	mph
Evaluation Period:	3	years	*Pace:*	25-34	mph
Collision Rate:	1.23	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	87.0%	
Statewide Average Rate:*	**0.75**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes. Surrounding land uses include commercial and public uses like City Hall, Memorial Park, and the Finnish Temperance Hall, which generate pedestrian activity.

Conclusions and Recommendations

Rocklin Road has a calculated 85th percentile speed of 33 mph, with the nearest 5-mph increment of 35 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

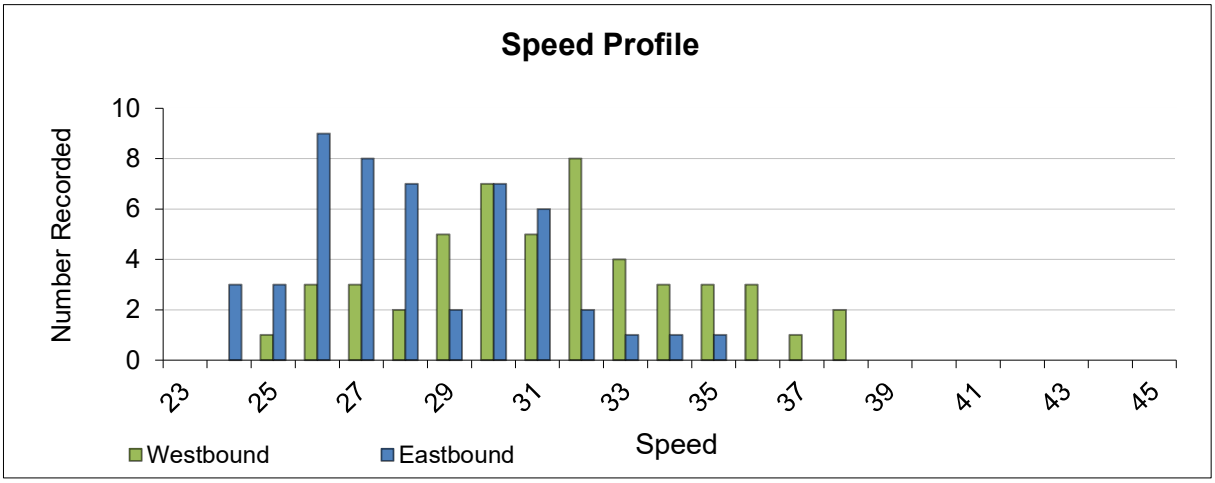
Kevin Carstens, P.E.

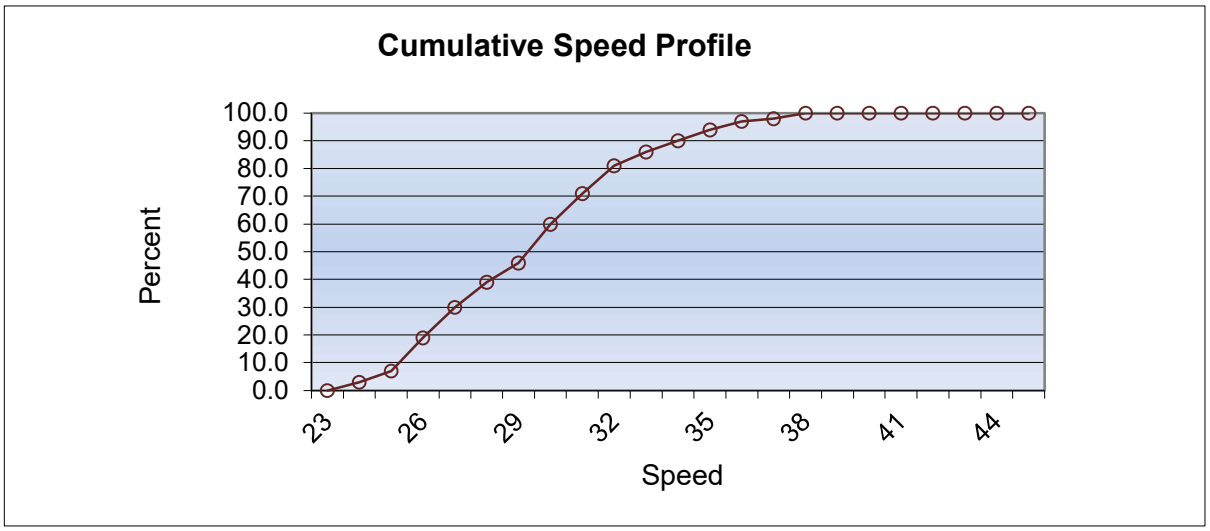
** Source: Department of California, 2023 Collision Data on California State Highways*

Street: Rocklin Road ***From:*** Pacific Street ***To:*** Granite Drive

Eastbound

Westbound





Date Data Collected:	7/24/2025	*Start Time:*	9:00	*Weather:*	Clear/Dry
Day of the Week:	Thursday	*End Time:*	9:50	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Schriber Wy ***From:*** Sierra College Boulevard ***To:*** Lakepointe Drive

Street Conditions

Posted Limit: 30 mph
Width: 47 feet
Lanes: 2
Configuration: Undivided
Parking: None
Bike Facility: Discontinuous
Sidewalks: Both Sides
Land Use: Commercial
Classification: Local
Character: Urban
Terrain: Hilly
Business Activity District: No

Observations and Evaluation

Volume (ADT):	4,000	vpd	*Vehicles Sampled:*	100	
Segment Length:	0.35	miles	*85th Percentile Speed:*	36	mph
Collisions:	1	crash	*Mean (50th Percentile) Speed:*	33	mph
Evaluation Period:	3	years	*Pace:*	28-37	mph
Collision Rate:	0.66	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	86.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

Schriber Wy has a calculated 85th percentile speed of 36 mph, with the nearest 5-mph increment of 35 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 30 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

30 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

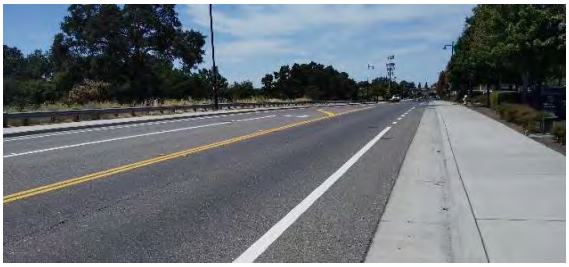
Kevin Carstens, P.E.

** Source: Department of California, 2023 Collision Data on California State Highways*

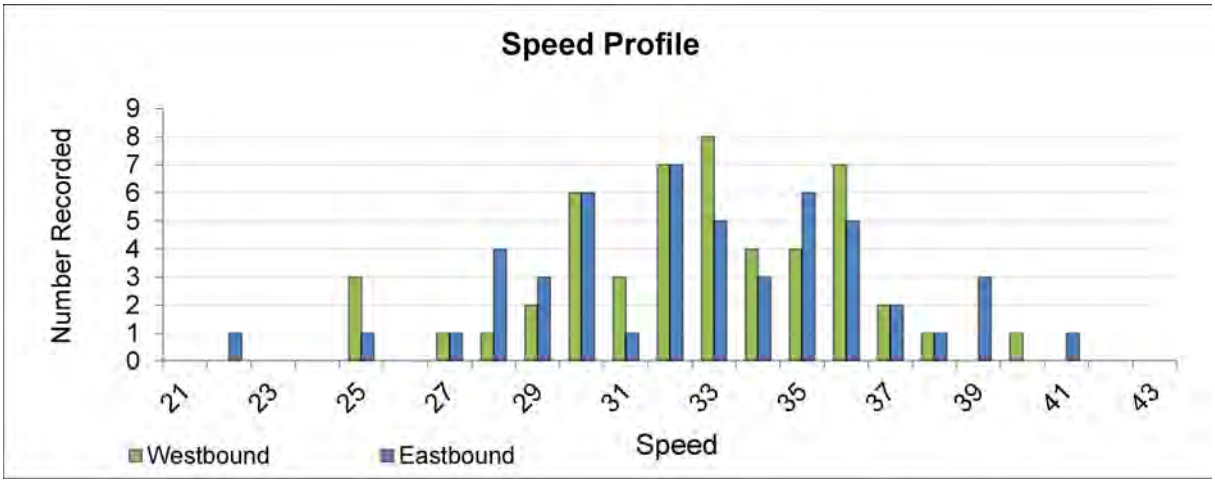
W-Trans

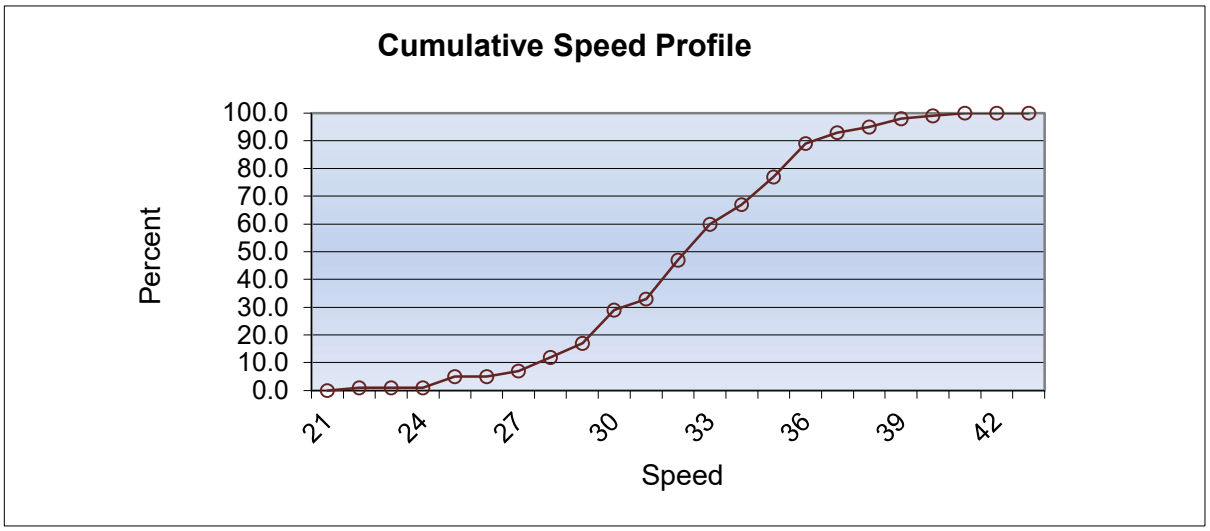
Street: Schriber Wy ***From:*** Sierra College Boulevard ***To:*** Lakepointe Drive

Eastbound



Westbound





Date Data Collected:	7/23/2025	*Start Time:*	11:45	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	12:35	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Sierra College Boulevard ***From:*** Granite Drive ***To:*** Bass Pro Drive/Dominguez Road

Street Conditions

Posted Limit:	40 mph
Width:	106 feet
Lanes:	5
Configuration:	Portion Divided
Parking:	None
Bike Facility:	Bike lane both sides
Sidewalks:	Discontinuous
Land Use:	Commercial
Classification:	Other Principal Arterial
Character:	Urban
Terrain:	Hilly
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	35,800	vpd	*Vehicles Sampled:*	108	
Segment Length:	0.58	miles	*85th Percentile Speed:*	45	mph
Collisions:	10	crashes	*Mean (50th Percentile) Speed:*	42	mph
Evaluation Period:	3	years	*Pace:*	37-46	mph
Collision Rate:	0.44	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	83.0%	
Statewide Average Rate:*	**1.00**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

Sierra College Boulevard has a calculated 85th percentile speed of 45 mph, with the nearest 5-mph increment of 45 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 40 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

40 mph
Recommended Speed Limit

October 31, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

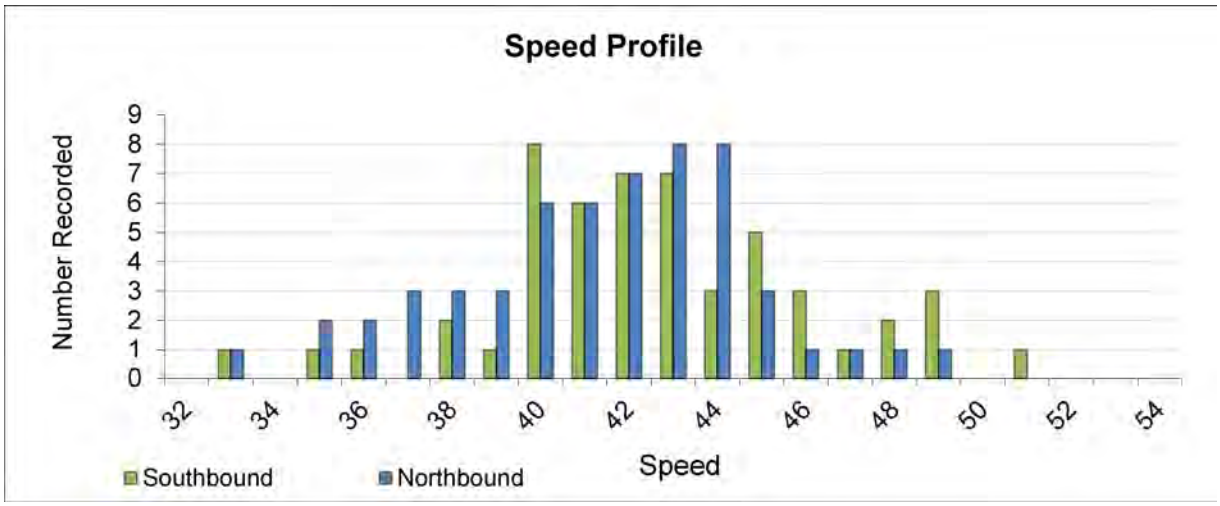
** Source: Department of California, 2023 Collision Data on California State Highways*

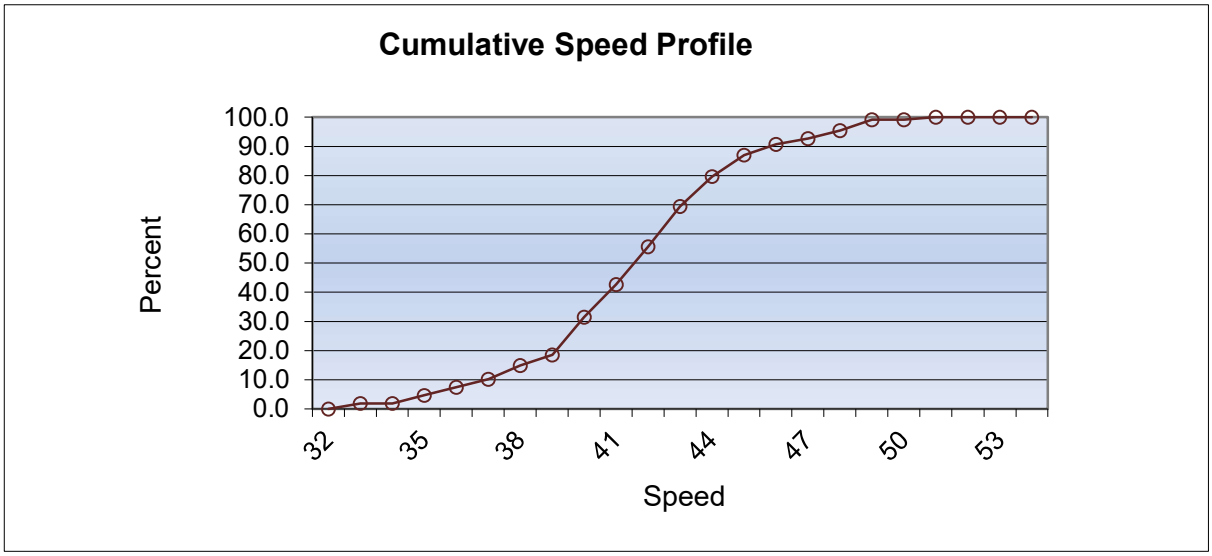
W-Trans

Street: Sierra College Boulevard ***From:*** Granite Drive ***To:*** Bass Pro Drive/Dominguez Road

Northbound

Southbound





Date Data Collected:	10/6/2025	*Start Time:*	10:10	*Weather:*	Clear/Dry
Day of the Week:	Monday	*End Time:*	11:10	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Sierra College Boulevard ***From:*** Rocklin Road ***To:*** Roseville Border

Street Conditions

Posted Limit: 50 mph
Width: 96 feet
Lanes: 4
Configuration: Portion Divided
Parking: Discontinuous
Bike Facility: Bike lane both sides
Sidewalks: One Side
Land Use: Residential
Classification: Other Principal Arterial
Character: Urban
Terrain: Hilly
Business Activity District: No

Observations and Evaluation

Volume (ADT):	22,800 vpd	*Vehicles Sampled:*	100
Segment Length:	1.8 miles	*85th Percentile Speed:*	58 mph
Collisions:	10 crashes	*Mean (50th Percentile) Speed:*	53 mph
Evaluation Period:	3 years	*Pace:*	47-56 mph
Collision Rate:	0.22 c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	67.0%
Statewide Average Rate:*	**0.77** c/mvm		

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:

Land and facilities that generate a high concentration of pedestrians or bicyclists are within a quarter mile of the entire length of the segment (see Table 2B-106(CA) of the CA-MUTCD) including Sierra Elementary School, Sierra College, Granite Bay Hilltop Church, the Sunrise of Rocklin assisted living facility, and facilities like bike lanes, sidewalks, and crosswalks.

Conclusions and Recommendations

Sierra College Boulevard has a calculated 85th percentile speed of 58 mph, with the nearest 5-mph increment of 60 mph. Upon completing the engineering and traffic survey, the potential speed limit of 55 mph is still more than reasonable or safe. As the portion of highway is adjacent to land and facilities that generate a high concentration of pedestrians and bicyclists, especially from vulnerable groups, an additional 5 mph was reduced per California Vehicle Code Section 22358.7. It is recommended that the posted speed limit of 50 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

50 mph

Recommended Speed Limit

October 31, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

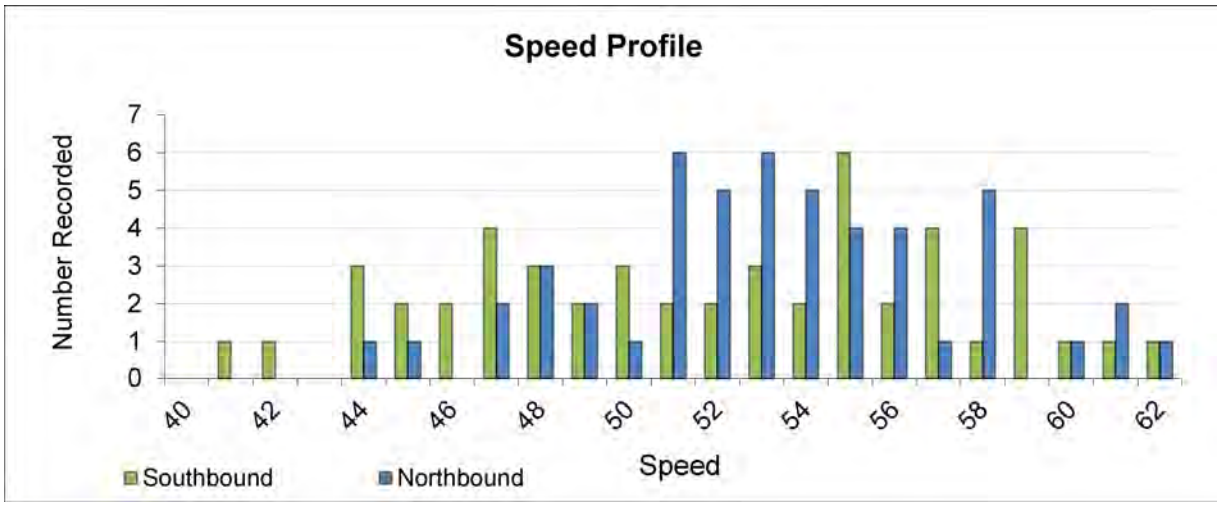
** Source: Department of California, 2023 Collision Data on California State Highways*

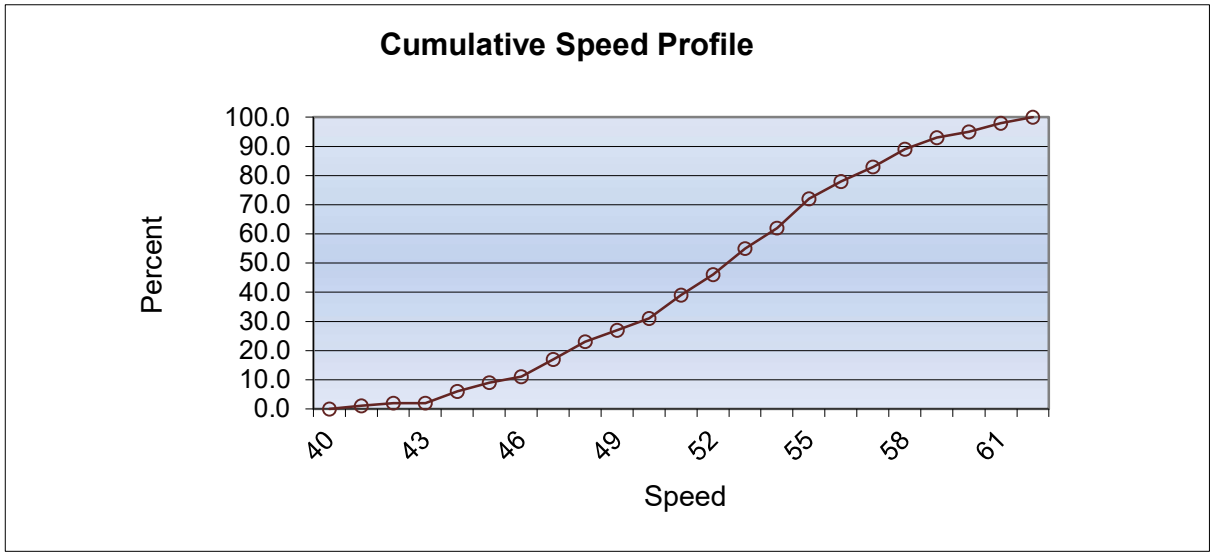
W-Trans

Street: Sierra College Boulevard ***From:*** Rocklin Road ***To:*** Roseville Border

Northbound

Southbound





Date Data Collected:	7/23/2025	*Start Time:*	13:35	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	14:05	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: University Avenue ***From:*** Sunset Boulevard ***To:*** Whitney Ranch Pkwy

Street Conditions

Posted Limit:	40 mph
Width:	76 feet
Lanes:	4
Configuration:	Portion Divided
Parking:	None
Bike Facility:	Discontinuous
Sidewalks:	One Side
Land Use:	Mixed
Classification:	Local
Character:	Urban
Terrain:	Hilly
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	3,400	vpd	*Vehicles Sampled:*	100	
Segment Length:	1.09	miles	*85th Percentile Speed:*	43	mph
Collisions:	5	crashes	*Mean (50th Percentile) Speed:*	37	mph
Evaluation Period:	3	years	*Pace:*	33-42	mph
Collision Rate:	1.24	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	58.0%	
Statewide Average Rate:*	**0.64**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes. William Jessup University is located along the segment, which may generate pedestrian activity.

Conclusions and Recommendations

University Avenue has a calculated 85th percentile speed of 43 mph, with the nearest 5-mph increment of 45 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 40 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

40 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

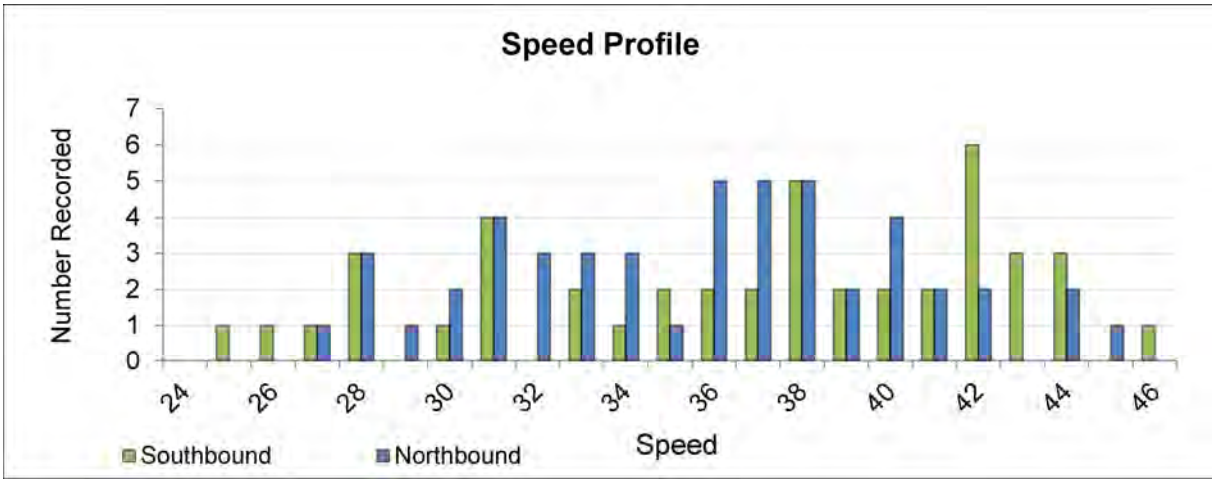
** Source: Department of California, 2023 Collision Data on California State Highways*

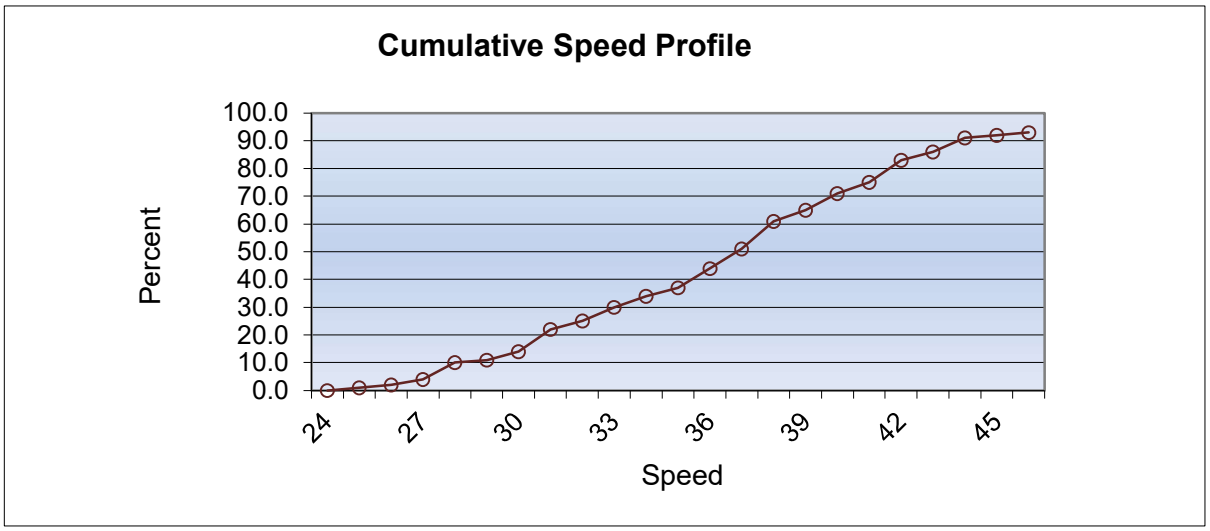
W-Trans

Street: University Avenue ***From:*** Sunset Boulevard ***To:*** Whitney Ranch Pkwy

Northbound

Southbound





Date Data Collected:	8/14/2025	*Start Time:*	11:00	*Weather:*	Clear/Dry
Day of the Week:	Thursday	*End Time:*	12:00	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: University Avenue ***From:*** Whitney Ranch Pkwy ***To:*** W Ranch View Drive

Street Conditions

Posted Limit:	35 mph
Width:	30 feet
Lanes:	2
Configuration:	Portion Divided
Parking:	None
Bike Facility:	Bike lane one side
Sidewalks:	One Side
Land Use:	Residential
Classification:	Local
Character:	Urban
Terrain:	Flat
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	5,700	vpd	*Vehicles Sampled:*	100	
Segment Length:	0.45	miles	*85th Percentile Speed:*	42	mph
Collisions:	1	crash	*Mean (50th Percentile) Speed:*	38	mph
Evaluation Period:	3	years	*Pace:*	32-41	mph
Collision Rate:	0.36	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	74.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes. Surrounding land uses are residential, with associated pedestrian activity.

Conclusions and Recommendations

University Avenue has a calculated 85th percentile speed of 42 mph, with the nearest 5-mph increment of 40 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

October 31, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

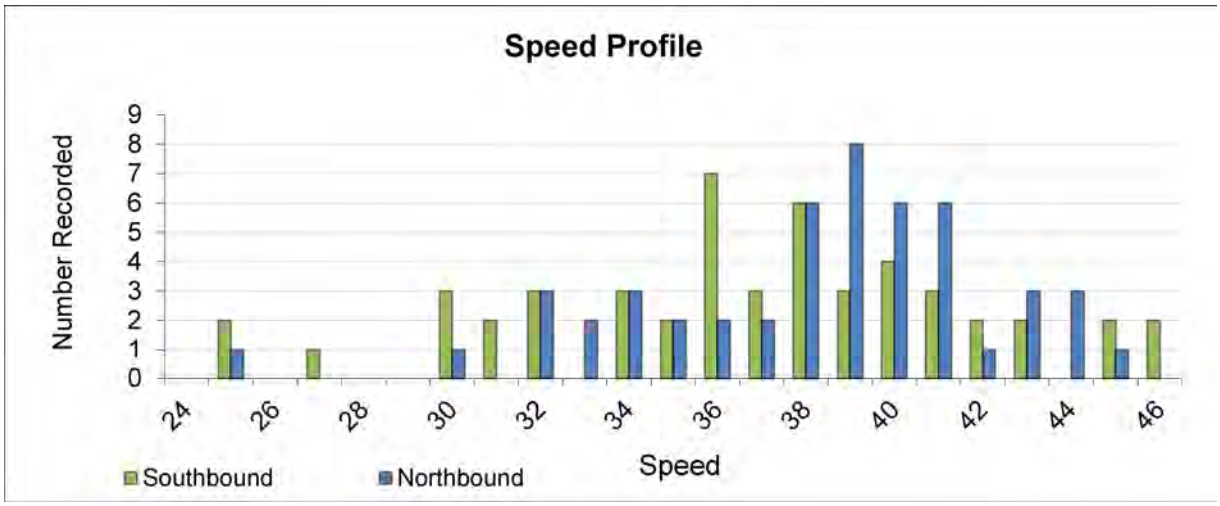
** Source: Department of California, 2023 Collision Data on California State Highways*

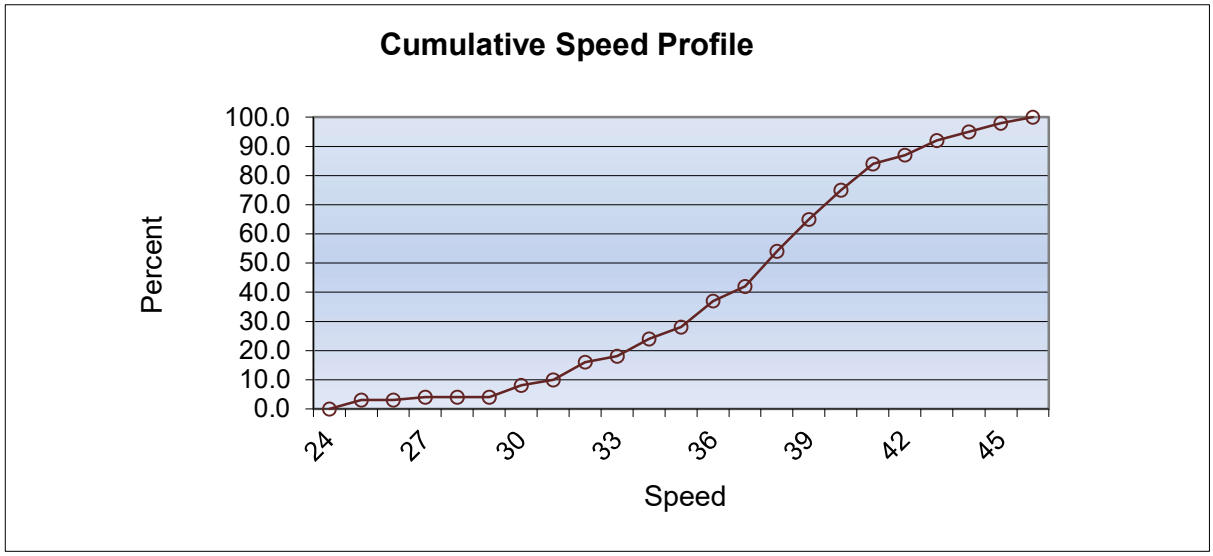
W-Trans

Street: University Avenue ***From:*** Whitney Ranch Pkwy ***To:*** W Ranch View Drive

Northbound

Southbound





Date Data Collected:	10/6/2025	*Start Time:*	9:45	*Weather:*	Clear/Dry
Day of the Week:	Monday	*End Time:*	10:30	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: W Oaks Boulevard ***From:*** Stanford Ranch Road ***To:*** Hunter Drive

Street Conditions

Posted Limit: 40 mph
Width: 80 feet
Lanes: 4
Configuration: Divided
Parking: None
Bike Facility: Bike lane both sides
Sidewalks: Both Sides
Land Use: Residential
Classification: Minor Arterial
Character: Urban
Terrain: Hilly
Business Activity District: No

Observations and Evaluation

Volume (ADT):	9,900 vpd	*Vehicles Sampled:*	100
Segment Length:	0.31 miles	*85th Percentile Speed:*	40 mph
Collisions:	1 crash	*Mean (50th Percentile) Speed:*	37 mph
Evaluation Period:	3 years	*Pace:*	32-41 mph
Collision Rate:	0.30 c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	83.0%
Statewide Average Rate:*	**0.64** c/mvm		

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

W Oaks Boulevard has a calculated 85th percentile speed of 40 mph, with the nearest 5-mph increment of 40 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 40 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

40 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

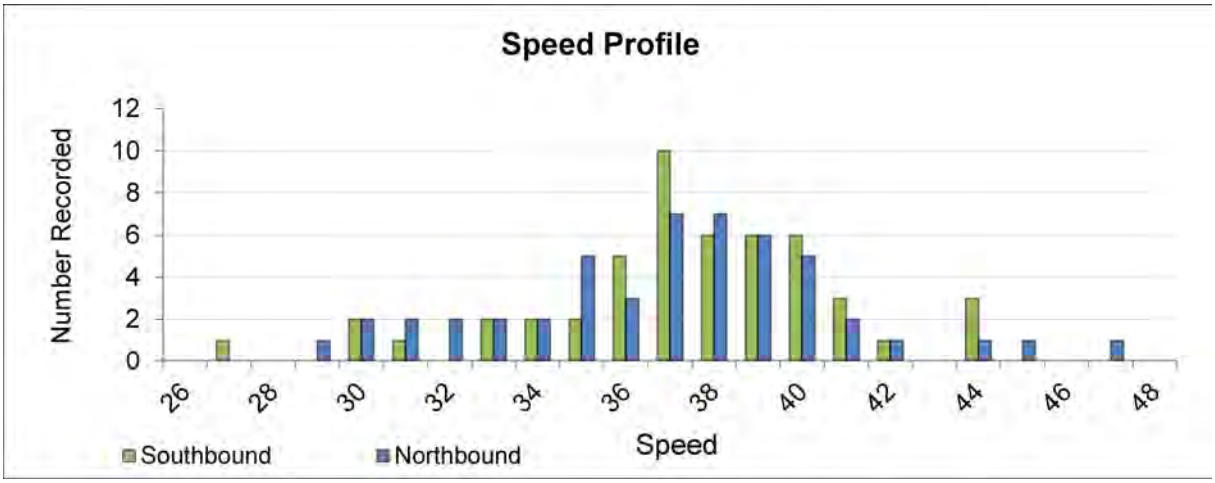
** Source: Department of California, 2023 Collision Data on California State Highways*

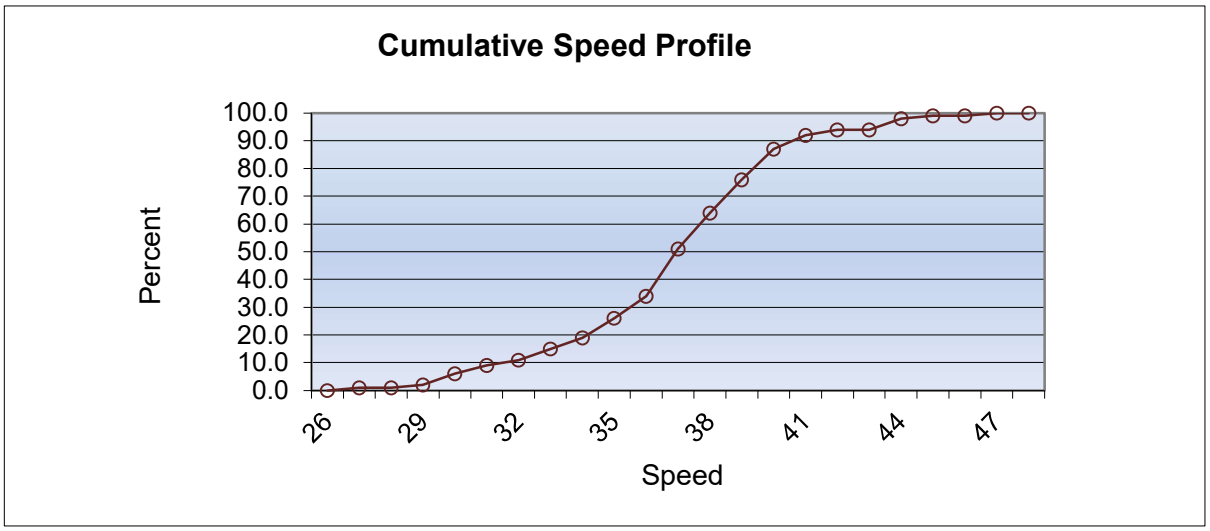
W-Trans

Street: W Oaks Boulevard ***From:*** Stanford Ranch Road ***To:*** Hunter Drive

Northbound

Southbound





Date Data Collected:	7/23/2025	*Start Time:*	11:00	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	11:30	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: W Oaks Boulevard ***From:*** Hunter Drive ***To:*** Painted Pony Ln

Street Conditions

Posted Limit: 35 mph
Width: 54 feet
Lanes: 2
Configuration: Portion Divided
Parking: None
Bike Facility: Bike lane both sides
Sidewalks: One Side
Land Use: Residential
Classification: Minor Arterial
Character: Urban
Terrain: Hilly
Business Activity District: No

Observations and Evaluation

Volume (ADT):	8,500	vpd	*Vehicles Sampled:*	107	
Segment Length:	0.56	miles	*85th Percentile Speed:*	40	mph
Collisions:	1	crash	*Mean (50th Percentile) Speed:*	33	mph
Evaluation Period:	3	years	*Pace:*	27-36	mph
Collision Rate:	0.19	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	66.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

W Oaks Boulevard has a calculated 85th percentile speed of 40 mph, with the nearest 5-mph increment of 40 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

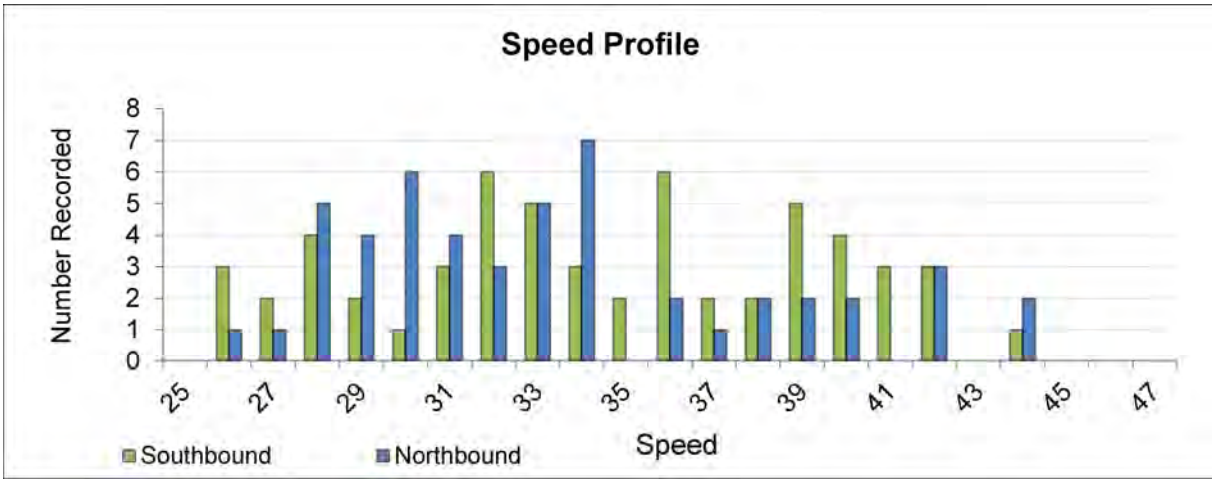
** Source: Department of California, 2023 Collision Data on California State Highways*

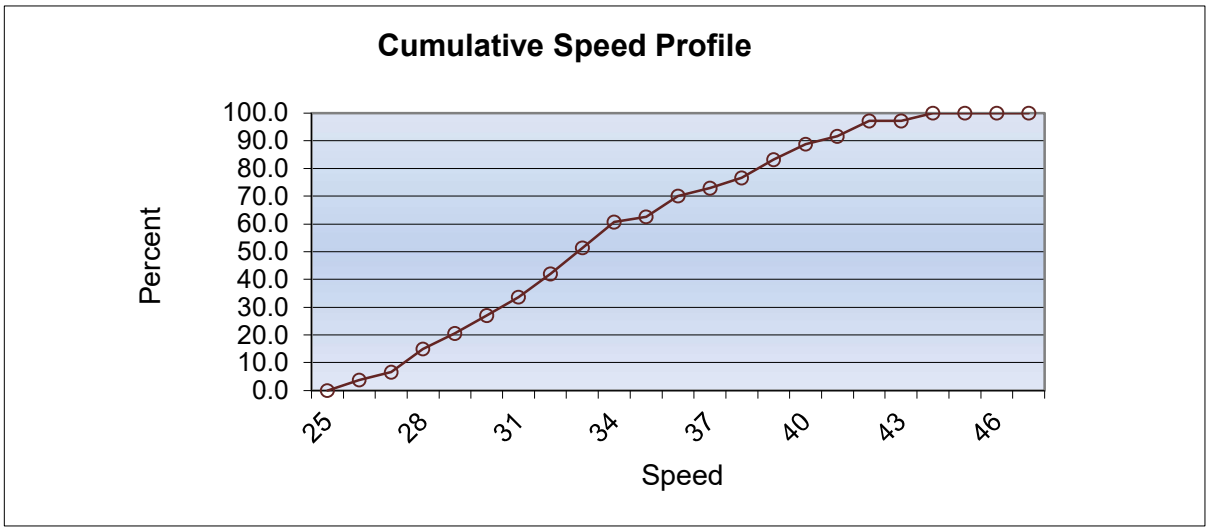
W-Trans

Street: W Oaks Boulevard ***From:*** Hunter Drive ***To:*** Painted Pony Ln

Northbound

Southbound





Date Data Collected:	7/23/2025	*Start Time:*	13:35	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	15:35	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Whitney Boulevard ***From:*** Midas Avenue ***To:*** Sunset Boulevard

Street Conditions

Posted Limit:	35 mph
Width:	86 feet
Lanes:	2
Configuration:	Divided
Parking:	Both Sides
Bike Facility:	Bike lane both sides
Sidewalks:	Both Sides
Land Use:	Residential
Classification:	Major Collector
Character:	Urban
Terrain:	Flat
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	6,300 vpd	*Vehicles Sampled:*	107
Segment Length:	1 miles	*85th Percentile Speed:*	39 mph
Collisions:	2 crashes	*Mean (50th Percentile) Speed:*	35 mph
Evaluation Period:	3 years	*Pace:*	32-41 mph
Collision Rate:	0.29 c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	92.0%
Statewide Average Rate:*	**1.07** c/mvm		

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes. Surrounding land uses are residential, with frequent driveways and associated pedestrian activity.

Conclusions and Recommendations

Whitney Boulevard has a calculated 85th percentile speed of 39 mph, with the nearest 5-mph increment of 40 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

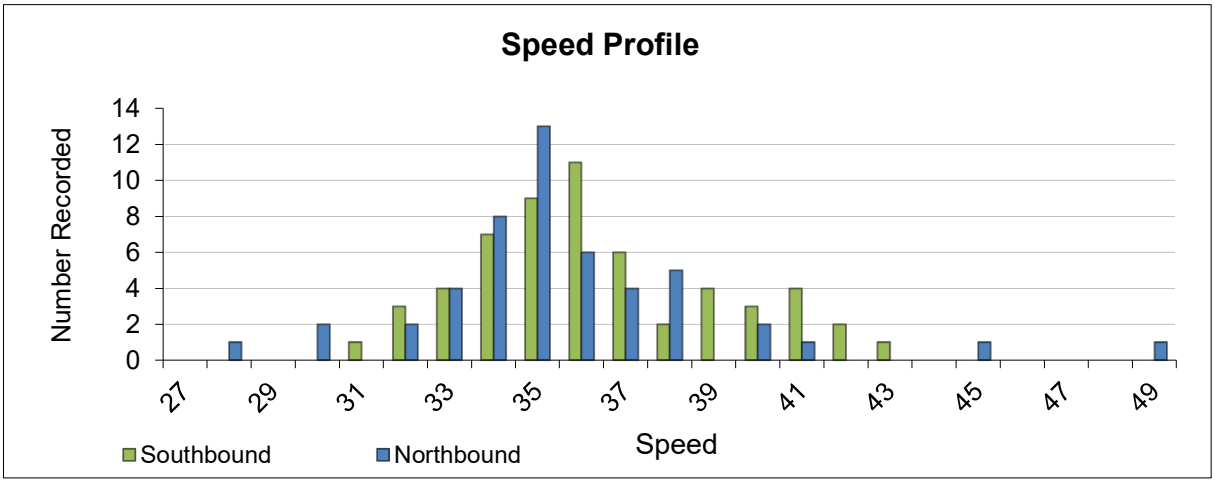
** Source: Department of California, 2023 Collision Data on California State Highways*

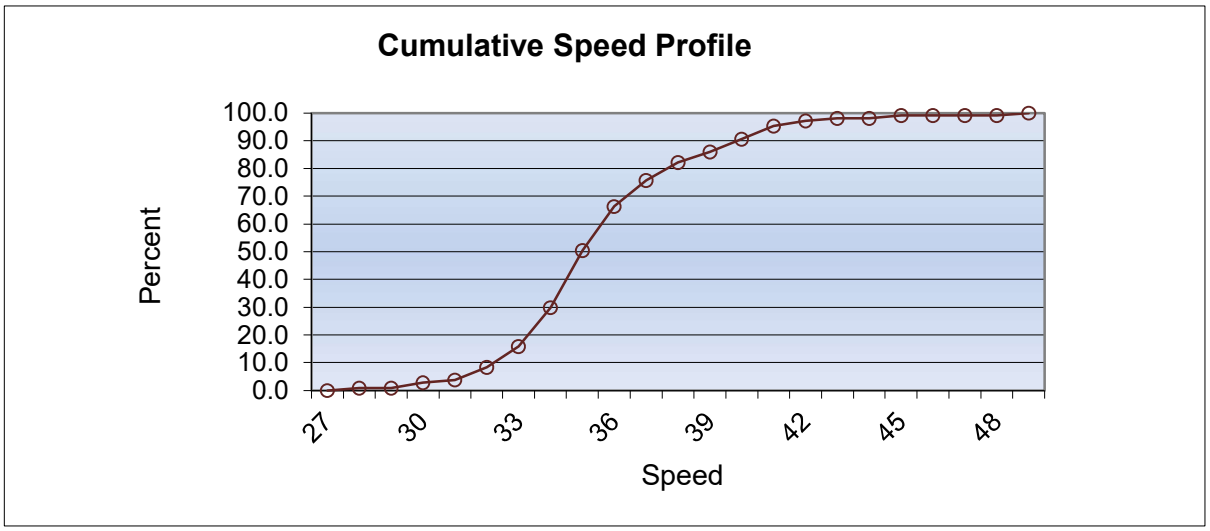
W-Trans

Street: Whitney Boulevard ***From:*** Midas Avenue ***To:*** Sunset Boulevard

Northbound

Southbound





Date Data Collected:	7/24/2025	*Start Time:*	12:50	*Weather:*	Clear/Dry
Day of the Week:	Thursday	*End Time:*	13:15	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Whitney Ranch Pkwy ***From:*** Hwy 65 ***To:*** Wildcat Boulevard

Street Conditions

Posted Limit:	45 mph
Width:	120 feet
Lanes:	6
Configuration:	Portion Divided
Parking:	Discontinuous
Bike Facility:	Discontinuous
Sidewalks:	Both Sides
Land Use:	Residential
Classification:	Minor Arterial
Character:	Urban
Terrain:	Flat
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	10,200	vpd	*Vehicles Sampled:*	101	
Segment Length:	0.57	miles	*85th Percentile Speed:*	42	mph
Collisions:	0	crashes	*Mean (50th Percentile) Speed:*	36	mph
Evaluation Period:	3	years	*Pace:*	30-39	mph
Collision Rate:	0.00	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	62.0%	
Statewide Average Rate:*	**0.87**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

Whitney Ranch Pkwy has a calculated 85th percentile speed of 42 mph, with the nearest 5-mph increment of 40 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that a speed limit of 40 mph be adopted in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

40 mph
Recommended Speed Limit

February 3, 2026
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

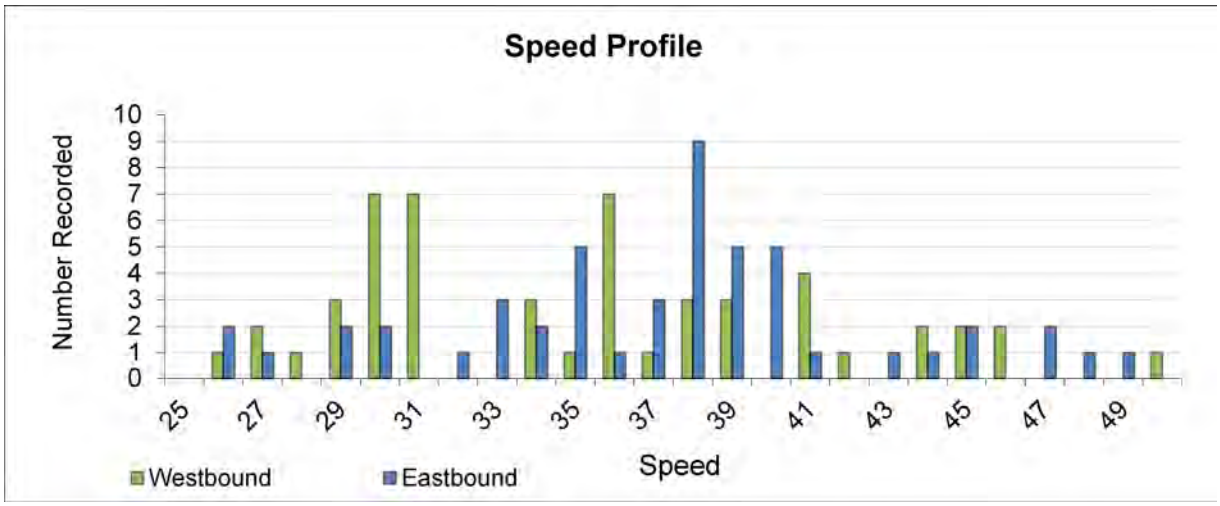
** Source: Department of California, 2023 Collision Data on California State Highways*

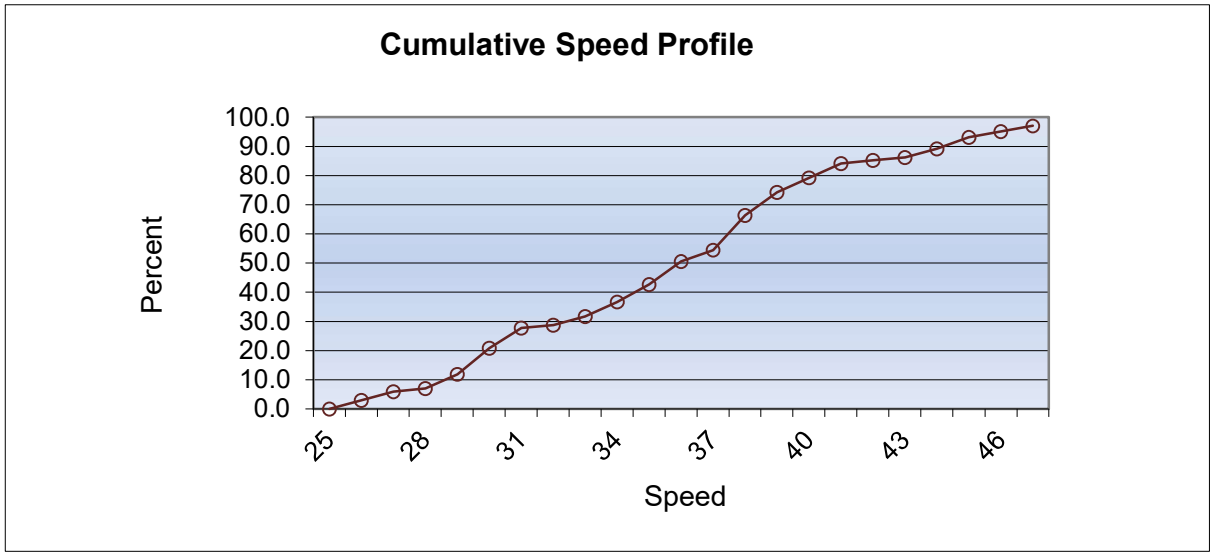
W-Trans

Street: Whitney Ranch Pkwy ***From:*** Hwy 65 ***To:*** Wildcat Boulevard

Eastbound

Westbound





Date Data Collected:	1/20/2026	*Start Time:*	12:05	*Weather:*	Clear/Dry
Day of the Week:	Tuesday	*End Time:*	13:15	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Whitney Ranch Pkwy ***From:*** Wildcat Boulevard ***To:*** Painted Pony Ln

Street Conditions

Posted Limit:	45 mph
Width:	66 feet
Lanes:	4
Configuration:	Divided
Parking:	None
Bike Facility:	Bike lane one side
Sidewalks:	Both Sides
Land Use:	Residential
Classification:	Minor Arterial
Character:	Urban
Terrain:	Hilly
Business Activity District:	No

Observations and Evaluation

Volume (ADT):	7,200	vpd	*Vehicles Sampled:*	100	
Segment Length:	0.9	miles	*85th Percentile Speed:*	47	mph
Collisions:	1	crash	*Mean (50th Percentile) Speed:*	42	mph
Evaluation Period:	3	years	*Pace:*	37-46	mph
Collision Rate:	0.14	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	61.0%	
Statewide Average Rate:*	**0.93**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Whitney High School, Whitney Community Park, Whitney Park Bike Pump Track, and The Ranch House are located along or near the segment, which are associated with pedestrian and bicycle activity.

Conclusions and Recommendations

Whitney Ranch Pkwy has a calculated 85th percentile speed of 47 mph, with the nearest 5-mph increment of 45 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 45 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

45 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

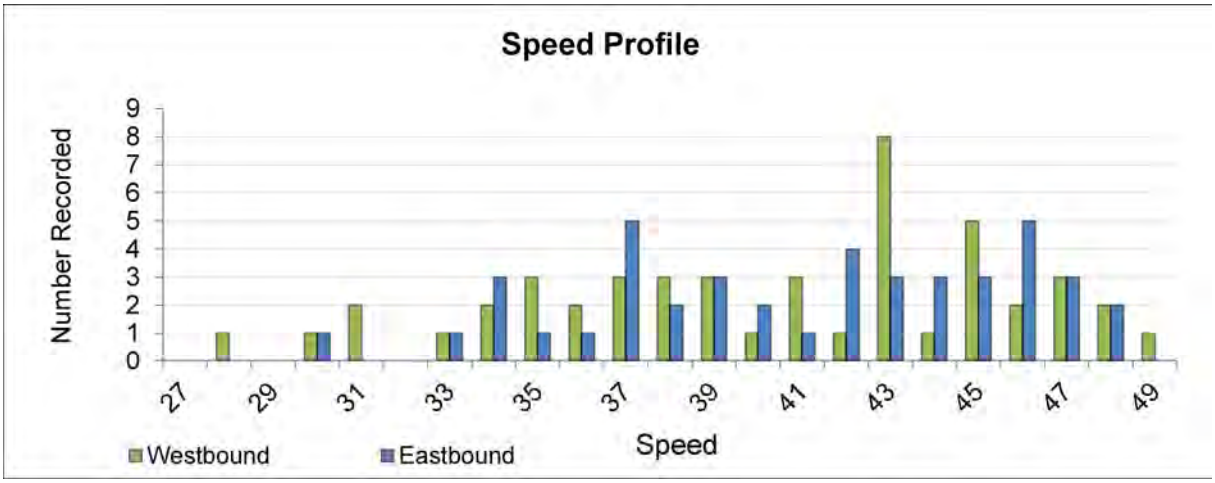
** Source: Department of California, 2023 Collision Data on California State Highways*

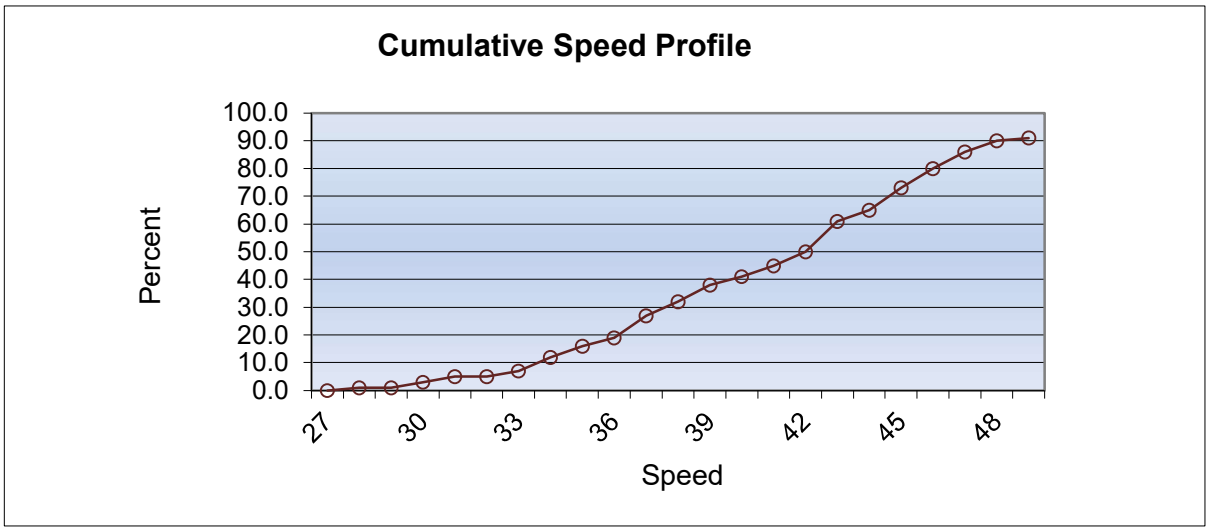
W-Trans

Street: Whitney Ranch Pkwy ***From:*** Wildcat Boulevard ***To:*** Painted Pony Ln

Eastbound

Westbound





Date Data Collected:	7/23/2025	*Start Time:*	10:16	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	10:50	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Whitney Ranch Pkwy ***From:*** Painted Pony Ln ***To:*** Ranch View Drive

Street Conditions

Posted Limit: 35 mph
Width: 54 feet
Lanes: 2
Configuration: Divided
Parking: None
Bike Facility: Bike lane both sides
Sidewalks: Both Sides
Land Use: Residential
Classification: Minor Arterial
Character: Urban
Terrain: Flat
Business Activity District: No

Observations and Evaluation

Volume (ADT):	4,900	vpd	*Vehicles Sampled:*	90	
Segment Length:	0.78	miles	*85th Percentile Speed:*	34	mph
Collisions:	2	crashes	*Mean (50th Percentile) Speed:*	30	mph
Evaluation Period:	3	years	*Pace:*	26-35	mph
Collision Rate:	0.47	c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	93.0%	
Statewide Average Rate:*	**1.07**	c/mvm			

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

Whitney Ranch Pkwy has a calculated 85th percentile speed of 34 mph, with the nearest 5-mph increment of 35 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

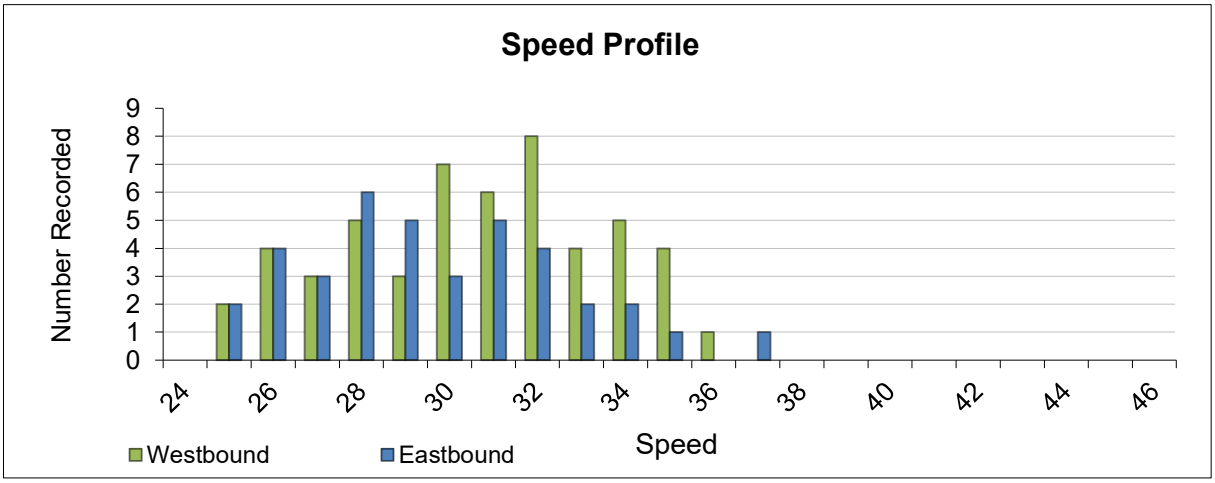
** Source: Department of California, 2023 Collision Data on California State Highways*

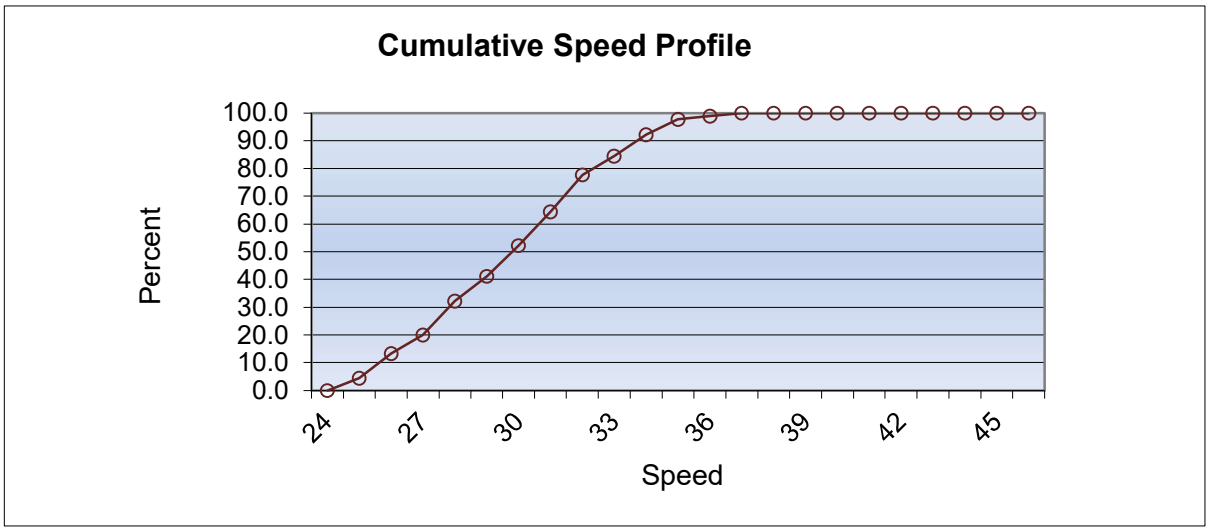
W-Trans

Street: Whitney Ranch Pkwy ***From:*** Painted Pony Ln ***To:*** Ranch View Drive

Eastbound

Westbound





Date Data Collected:	7/24/2025	*Start Time:*	9:20	*Weather:*	Clear/Dry
Day of the Week:	Thursday	*End Time:*	11:20	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City of Rocklin
Engineering and Traffic Survey

Street: Whitney Ranch Pkwy ***From:*** Ranch View Drive ***To:*** Whitney Oaks Drive

Street Conditions

Posted Limit: 35 mph
Width: 54 feet
Lanes: 2
Configuration: Divided
Parking: None
Bike Facility: Bike lane both sides
Sidewalks: Both Sides
Land Use: Residential
Classification: Minor Arterial
Character: Urban
Terrain: Hilly
Business Activity District: No

Observations and Evaluation

Volume (ADT):	2,600 vpd	*Vehicles Sampled:*	77
Segment Length:	0.73 miles	*85th Percentile Speed:*	42 mph
Collisions:	1 crash	*Mean (50th Percentile) Speed:*	37 mph
Evaluation Period:	3 years	*Pace:*	32-41 mph
Collision Rate:	0.48 c/mvm (collisions per million vehicle miles)	*Percent in Pace:*	82.0%
Statewide Average Rate:*	**1.07** c/mvm		

(Additional details provided on the next sheet.)

Conditions Not Readily Apparent to the Driver:
Drivers may be in conflict with bicyclists in Class II bike lanes.

Conclusions and Recommendations

Whitney Ranch Pkwy has a calculated 85th percentile speed of 42 mph, with the nearest 5-mph increment of 40 mph. On the basis of an engineering and traffic investigation and considering the conditions not readily apparent to the driver, it is recommended that the posted speed limit of 35 mph be retained in accordance with the provisions of Section 627, 22348 through 22413 and 40802 of the California Vehicle Code.

35 mph
Recommended Speed Limit

September 18, 2025
Date

REGISTERED PROFESSIONAL ENGINEER
KEVIN R. CARSTENS
TR002954
TRAFFIC
STATE OF CALIFORNIA

Kevin Carstens, P.E.

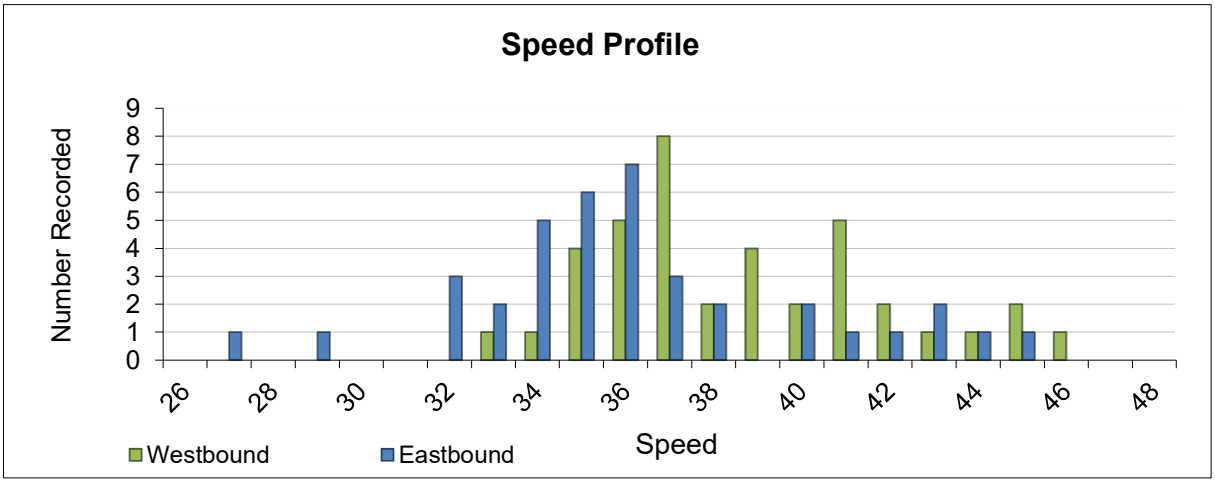
** Source: Department of California, 2023 Collision Data on California State Highways*

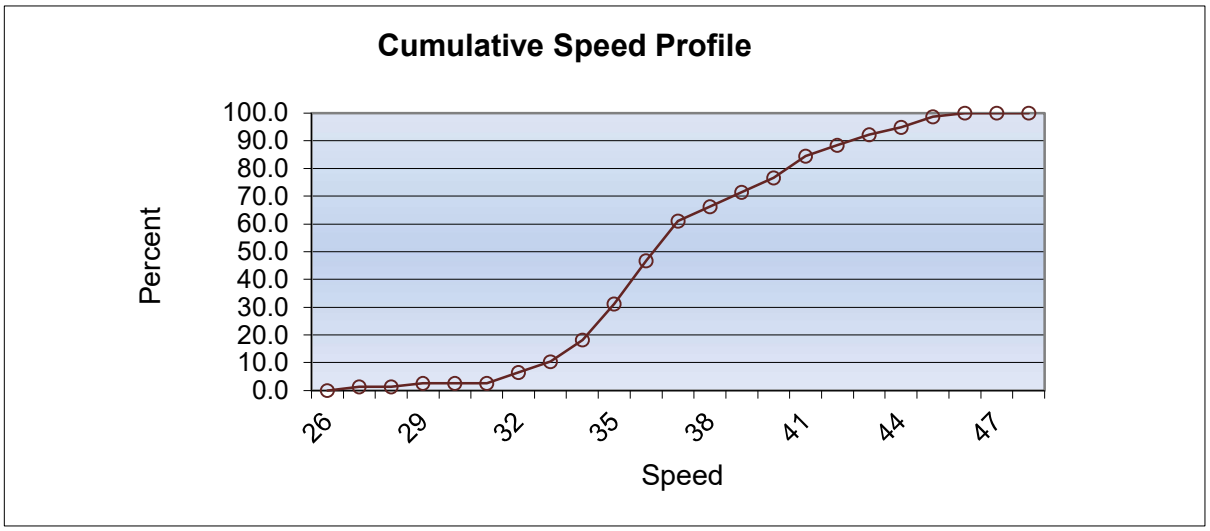
W-Trans

Street: Whitney Ranch Pkwy ***From:*** Ranch View Drive ***To:*** Whitney Oaks Drive

Eastbound

Westbound





Date Data Collected:	7/23/2025	*Start Time:*	11:30	*Weather:*	Clear/Dry
Day of the Week:	Wednesday	*End Time:*	13:30	*Recorder:*	NDS

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Establishment of a Fire and Arson Investigation Unit

Date: February 24, 2026

Submitted By: Ryan Brayton, Deputy Fire Chief
Reginald Williams, Fire Chief

Department: Fire

Recommendation:
Introduce, Waive the Full Reading and Read By Title Only, an Ordinance of the City Council of the City of Rocklin Establishing a Fire and Arson Investigation Unit Within the Rocklin Fire Department and Authorizing Designated Personnel to Exercise Peace Officer Powers Pursuant to California Penal Code Section 830.37.

Background:

The City of Rocklin Fire Department conducts fire prevention, fire code enforcement, and fire and arson investigations within the city, including investigations of suspected arson and related criminal activity. These investigative functions have historically been performed in coordination with the Rocklin Police Department and in accordance with applicable state law.

California Penal Code Section 830.37 expressly recognizes members of an arson-investigating unit regularly employed by a City fire department as peace officers when their primary duty is the detection and apprehension of persons who have violated fire laws or committed insurance fraud. Under Penal Code Section 830.37, peace officer authority is limited to the performance of assigned duties, extends statewide for those purposes, and does not confer general law enforcement authority.

The Rocklin Fire Department took steps to professionalize and formalize its fire and arson investigation function by ensuring designated personnel complete Department of Justice background investigations and the Commission on Peace Officer Standards and Training (POST) prescribed training under Penal Code Section 832.

In January 2023, the City formally established a Fire and Arson Investigation Unit within the Rocklin Fire Department for administrative and operational purposes. Since that time, fire and arson investigations have continued to be conducted in coordination with the Rocklin Police Department and allied law enforcement partners, including information sharing and investigative support consistent with state and federal requirements.

While Penal Code section 830.37 provides limited peace officer authority, access to criminal justice information systems such as the California Law Enforcement Telecommunications System (CLETS) is governed by separate administrative requirements established by the California Department of Justice and the Federal Bureau of Investigation Criminal Justice Information Services Division. In order for a fire department arson investigation unit to qualify for direct access to these systems, the unit must be formally established by City Council action and assigned an Originating Agency Identifier (ORI) through the Department of Justice.

The Rocklin Municipal Code does not currently contain express language establishing a Fire and Arson Investigation Unit or designating the unit as a criminal justice/law enforcement sub-unit for these administrative purposes. Adoption of the proposed ordinance is therefore recommended to provide the required formal authorization. The ordinance provides the documentation necessary to support issuance of an ORI by the Department of Justice and to enable compliant access to criminal justice information systems.

The ordinance does not expand the authority, duties, or operational scope of the Fire Department. Adoption of the ordinance provides the formal City Council authorization required to support the establishment of an ORI, a requirement to enable direct CLETS access in compliance with state and federal requirements and provides administrative clarity while continuing the Fire Department's fire and arson investigation mission.

Environmental Analysis:
The proposed ordinance is exempt from the California Environmental Quality Act (CEQA) pursuant to Sections 15060 and 15378 of the CEQA Guidelines, California Code of Regulations, Title 14, providing that organizational or administrative activities of the City are not projects for purposes of CEQA as this organizational change will not result in a direct physical change nor cause an indirect physical change to the environment.

Fiscal Impact:
There is no fiscal impact to the General Fund from the staff recommendation.

ATTACHMENTS:
1. Ordinance

ORDINANCE NO. XXXX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROCKLIN ESTABLISHING A FIRE AND ARSON INVESTIGATION UNIT WITHIN THE ROCKLIN FIRE DEPARTMENT AND AUTHORIZING DESIGNATED PERSONNEL TO EXERCISE PEACE OFFICER POWERS PURSUANT TO CALIFORNIA PENAL CODE SECTION 830.37

The City Council of the City of Rocklin finds and declares as follows:

A. The Rocklin Fire Department is responsible for fire prevention, fire code enforcement, and the investigation of fires, including fires suspected to be incendiary in nature, within the City of Rocklin. These functions are essential to protecting the public health, safety, and welfare of the community.

B. The investigation of suspected arson and related criminal activity is a specialized function that requires coordination with law enforcement agencies and compliance with applicable state and federal laws governing criminal investigations and access to criminal justice information systems.

C. California Penal Code section 830.37 recognizes members of an arson-investigating unit regularly employed by a city fire department as peace officers when their primary duty is the detection and apprehension of persons who have violated fire laws or committed insurance fraud. Such peace officer authority is limited to the performance of assigned duties and does not confer general law enforcement authority.

D. The Rocklin Fire Department has taken steps to professionalize and formalize its fire and arson investigation function by ensuring that designated personnel complete background investigations conducted by the California Department of Justice and training prescribed by the Commission on Peace Officer Standards and Training (POST), including training required by Penal Code section 832.

E. In January 2023, the City formally established a Fire and Arson Investigation Unit within the Rocklin Fire Department for administrative and operational purposes.

F. The California Department of Justice has clarified that a fire department arson investigation unit staffed by peace officers may qualify as a criminal justice/law enforcement sub-unit with direct access to California Law Enforcement Telecommunications System (CLETS) provided the unit is formally established by City Council action and assigned an Originating Agency Identifier (ORI) by the Federal Bureau of Investigation Criminal Justice Information Services (CJIS) Division.

G. While Penal Code section 830.37 provides peace officer authority, access to criminal justice information systems is governed by separate administrative and

regulatory requirements imposed by the California Department of Justice and the FBI CJIS Division, including the requirement that the unit be formally established and authorized by the governing body of the City.

H. This Ordinance designates the Fire and Arson Investigation Unit of the Rocklin Fire Department as an arson-investigating unit, supports compliance with state and federal criminal justice information system requirements, and provides administrative clarity without expanding the scope of authority or duties currently exercised by the Rocklin Fire Department.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF ROCKLIN DOES ORDAIN AS FOLLOWS:

Section 1. Findings. The findings and recitals set forth above are true and correct.

Section 2. Purpose. The purpose of this Ordinance is to establish a Fire and Arson Investigation Unit within the Rocklin Fire Department and to authorize designated personnel of that unit to exercise limited peace officer powers pursuant to California Penal Code section 830.37.

Section 4. Authority. The City Council enacts this ordinance under the authority granted to cities by Article XI, Section 7 of the California Constitution, Government Code sections 37100 and 38611.

Section 5. Fire and Arson Investigation Unit Established.

A. Fire and Arson Investigation Unit.

There is hereby established within the Rocklin Fire Department a Fire and Arson Investigation Unit. The unit is designated as a criminal justice, law enforcement sub-unit of the Rocklin Fire Department, the members of which may exercise limited peace officer authority consistent with their primary duty of detecting and apprehending persons who have violated fire laws or committed insurance fraud, pursuant to California Penal Code Section 830.37.

B. Authority.

Members of the Fire and Arson Investigation Unit, as designated by the City Manager, or the City Manager's Designee, are authorized to exercise the powers of peace officers in accordance with California Penal Code Section 830.37, including the authority to make arrests, apply for and serve search warrants, and perform other law enforcement functions necessary to the investigation and prosecution of arson and related crimes.

C. Documentation.

This Ordinance shall serve as the official documentation establishing the Fire and Arson Investigation Unit as a criminal justice/law enforcement sub-unit of the Rocklin Fire Department pursuant to statute and ordinance.

D. Coordination with Police Department.

The Fire and Arson Investigation Unit shall coordinate with the Rocklin Police Department on investigations involving fatalities, serious bodily injury, or any criminal activity beyond violations of fire laws. In such cases, the Rocklin Police Department may assume the primary investigative role, with the Fire and Arson Investigation Unit providing origin-and-cause analysis, fire-specific expertise, investigative support, or conducting joint investigations as appropriate.

Section 6. Environmental. The City Council hereby finds that this ordinance is not subject to review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Sections 15060 and 15378.

Section 7. Severability. If any section, sub-section, sentence, clause, phrase or portion of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of the Ordinance. City Council hereby declares that it would have adopted the Ordinance and each section, sub-section, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, sub-sections, sentences, clauses, phrases or portions be declared invalid or unconstitutional.

Section 8. Effective Date. Within 15 days of the passage of this ordinance, the City Clerk shall cause the full text of the ordinance, with the names of those City Council members voting for and against the ordinance, to be published in the Placer Herald. In lieu of publishing the full text of the ordinance, the City Clerk, if so directed by the City Attorney and within 15 days, shall cause a summary of the ordinance, prepared by the City Attorney and with the names of the City Council members voting for and against the ordinance, to be published in the Placer Herald, and shall post in the office of the City Clerk a certified copy of the full text of the ordinance, along with the names of those City Council members voting for and against the ordinance. The publication of a summary of the ordinance in lieu of the full text of the ordinance is authorized only where the requirements of Government Code section 36933(c)(1) are met.

INTRODUCED at a regular meeting of the City Council of the City of Rocklin held on February 24, 2026, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Rocklin held on _____, 2026, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

_____
David Bass, Mayor

ATTEST:

_____
Avinta Singh, City Clerk

First Reading: 02.24.2026
Second Reading:
Effective Date: