ROCKLIN CITY COUNCIL

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

March 14, 2023

5:00 PM - Closed Session
6:00 PM - General Session

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

ALY ZIMMERMANN, *City Manager*
SHERI CHAPMAN, *City Attorney*
HOPE ITHURBURN, *City Clerk*
DANIEL CHOE, *City Treasurer*

MEETING PROCEDURES AND STANDARDS OF DECORUM

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 five minute time limit, unless the time is adjusted by the Mayor.

For items not listed on the agenda, any person may do so under Citizens Addressing the City Council. Speakers are limited to five minutes and the item must be under the jurisdiction of the Rocklin City Council. As a reminder, the Brown Act does not permit the City Council to take action on items brought up under Citizens Addressing the City Council.

Whenever any group of persons wishes to address the City Council on the same subject matter, it shall be proper for the Mayor to request that a spokesperson be chosen.

Although not required, speakers are requested to identify themselves by stating their name and city of residence for the official record. Time will be monitored on the lectern. When the time reaches zero, please be seated.

Any person who disrupts the meeting of the City Council, may be barred by the Mayor from further audience before the City Council during that meeting.

All remarks shall be addressed to the City Council as a body and not to any member thereof, or to staff, or to the public. No person, other than a member of the City Council, the City Manager or the City Attorney and the person having the floor, shall be permitted to enter into any discussion without the permission of the presiding officer.

WRITINGS RECEIVED AFTER AGENDA POSTING

Any writing related to an agenda item for the open session of this meeting distributed to the City Council, Public Financing Authority or Successor Agency less than 72 hours before this meeting is available for inspection at City Hall, 3970 Rocklin Road, Rocklin, during normal business hours. These writings will also be available for review at the council meeting in the public access binder located on the table at the back of the Council Chambers. If you have questions related to this agenda, please call (916) 625-5560.

AMERICANS WITH DISABILITIES ACT

In compliance with the Americans with Disabilities Act, the City of Rocklin encourages those with disabilities to participate fully in the public hearing process. If you have a special need in order to allow you to attend or participate in our public meeting and public hearing processes, including receiving notices, agendas, and other writings in appropriate alternative formats, please contact our office at (916) 625-5560 well in advance of the public meeting or public hearing you wish to attend so that we may make every reasonable effort to accommodate you.

ELECTRONIC PRESENTATIONS

All persons with electronic presentations for public meetings will be required to bring their own laptop or other form of standalone device that is HDMI or VGA compatible. It is further recommended that presenters arrive early to test their presentations. 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

SPECIAL MEETING INSTRUCTIONS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.

The public is welcome to attend in person or participate virtually.

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 up until 3:00 p.m. on the meeting day.

Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

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.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the “Raise Hand” feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar.

Zoom Participation Via Computer Or Smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/85444115489?pwd=MkNyZ1dadDd0M29ZNmN0SWtLUTNKUT09

Zoom Participation By Telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 854 4411 5489#.

3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 512784#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625-5564 or via email at Hope.Ithurburn@rocklin.ca.us.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC COMMENT ON CLOSED SESSION

1. CLOSED SESSION

1.A Pursuant to Government Code Section 54957, Public Employee Performance Evaluation: City Clerk.

1.B Pursuant to Government Code Section 54956.9(c): Conference with Legal Counsel- Anticipated Litigation, Initiation of Litigation, One Case.

AGENDA REVIEW

CITIZENS ADDRESSING THE CITY COUNCIL

2. REPORTS FROM CITY COUNCIL AND CITY MANAGER

3. PUBLIC FINANCING AUTHORITY

3.A Rocklin Public Financing Authority Accepting the Audited Basic Financial Statements for the Year Ended June 30, 2022
Recommendation: Adopt a Resolution of the Public Financing Authority of the City of Rocklin Accepting the Audited Basic Financial Statements for the Year Ended June 30, 2022.
Staff Presentation by Angela Doyle, Senior Accountant

4. CONSENT CALENDAR

4.A Minutes of the Meetings of the City Council October 11, 2022, October 25, 2022, November 2, 2022, November 8, 2022, December 6, 2022, December 13, 2022, January 10, 2023, January 17, 2023, January 24, 2023 and February 14, 2023

Recommendation:

A. Approve Minutes of the Regular Meeting of the City Council, October 11, 2022.

B. Approve Minutes of the Regular Meeting of the City Council, October 25, 2022.

C. Approve Minutes of the Special Meeting of the City Council, November 2, 2022.

D. Approve Minutes of the Regular Meeting of the City Council, November 8, 2022.

E. Approve Minutes of the Special Meeting of the City Council, December 6, 2022.

F. Approve Minutes of the Special Meeting of the City Council, December 13, 2022.

G. Approve Minutes of the Regular Meeting of the City Council, December 13, 2022.

H. Approve Minutes of the Regular Meeting of the City Council, January 10, 2023.

I. Approve Minutes of the Special Meeting of the City Council, January 17, 2023.

J. Approve Minutes of the Regular Meeting of the City Council, January 24, 2023.

K. Approve Minutes of the Regular Meeting of the City Council, February 14, 2023.

Staff Presentation by Hope Ithurburn, City Clerk

4.B Single Audit Report for the Year Ending June 30, 2022

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, 2022.

Staff Presentation by Daniel Choe, Deputy Director of Administrative Services

4.C Accounts Paid List - October 1, 2022 to December 31, 2022

Recommendation: Receive the Accounts Paid List for October 1, 2022 to December 31, 2022.

Staff Presentation by Daniel Choe, Deputy Director of Administrative Services

4.D Quarterly Treasurer's Report

Recommendation: Receive the Treasurer's Report for the Quarter Ending December 31, 2022.

Staff Presentation by Daniel Choe, Deputy Director of Administrative Services

4.E Community Recognition Commission Recommendations for the 2023 Ruhkala Awards

Recommendation: Approve the Community Recognition Commission's 2023 Ruhkala Award Recommendations.

Staff Presentation by Elizabeth Sorg, Management Analyst

4.F On-Call Abandoned Property/Debris Clean Up Services

Recommendation: A. Adopt a Resolution of the City Council of the City of Rocklin Awarding a Contract for On-Call Abandoned Property/Debris Cleanup Services and Authorizing the City Manager to Execute an Agreement with Forensiclean LLC.

B. Adopt a Resolution of the City Council of the City of Rocklin Awarding a Contract for On- Call Abandoned Property/Debris Cleanup and Authorizing the City Manager to Execute an Agreement with J.W. Bamford, Inc.

C. Adopt a Resolution of the City Council of the City of Rocklin Awarding a Contract for On-Call Abandoned Property/Debris Cleanup and Authorizing the City Manager to Execute an Agreement with Northern State Contractors.

Staff Presentation by Rick Lawrence, Public Services Manager

4.G Purchase of Goods and Supplies from Arrow Fence Company and Normac

Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Issue Purchase Orders for the Procurement of Goods and Supplies from Arrow Fence Company and Normac.

Staff Presentation by Justin Nartker, Director of Public Services

4.H Subscription Services with Environmental Systems Research Institute, Inc. for the City's Geographic Information System (GIS)

Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Approving the Small Government Enterprise Agreement Annual Subscription for Services Between Environmental Systems Research Institute, Inc. and the City of Rocklin and Authorizing the City Manager to Execute an Agreement.

Staff Presentation by Brian Graves, Information Technology Manager

4.I Croftwood Unit 2 Final Map

Recommendation:

A. Adopt a Resolution of the City Council of the City of Rocklin Approving the Final Map of Croftwood Unit 2 Subdivision/(SD2017-0002) and Approving and Authorizing Execution of a Subdivision Improvement Agreement.

B. Adopt a Resolution of the City Council of the City of Rocklin Approving and Authorizing Execution of a Subdivision Landscaping Agreement Croftwood Unit 2/(SD2017-0002).

C. Adopt a Resolution of the City Council of the City of Rocklin Accepting Grant of Open Space Easement (Riparian Area and Creek Protection) of Croftwood Unit 2 Subdivision/(SD2017-0002).

Staff Presentation by Lynn Toth, Associate Civil Engineer

5. SPECIAL PRESENTATIONS

5.A Recognition of the Outgoing Art Task Force Members
Staff Presentation by Mayor Ken Broadway

5.B Fire Department Annual Report for 2022
Recommendation: Receive the attached Annual Report of Fire Department activities from January 1 - December 31, 2022
Staff Presentation by Reginald Williams, Fire Chief

6. PUBLIC HEARINGS

7. DISCUSSION ITEMS

7.A Annual Comprehensive Financial Report (ACFR) and GANN Appropriations Limit Schedule for the Fiscal Year June 30, 2022
Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Accepting the Annual Comprehensive Financial Report (ACFR) and GANN Appropriations Limit Schedule for the Fiscal Year June 30, 2022, and Accepting the Auditor's Letters.
Staff Presentation by Daniel Choe, Deputy Director of Administrative Services

7.B Quarterly Financial Report and Amending the Fiscal Year 2022/23 Budget
Recommendation: Adopt a Resolution of the City Council of the City of Rocklin Accepting the Quarterly Financial Report for the Quarter Ended December 31, 2022, and Amending the Fiscal Year 2022/23 Budget.
Staff Presentation by Daniel Choe, Deputy Director of Administrative Services

8. FUTURE AGENDA ITEMS

ADJOURNMENT

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Rocklin Public Financing Authority Accepting the Audited Basic Financial Statements for the Year Ended June 30, 2022

Date: March 14, 2023

Submitted By: Angela Doyle, Senior Accountant
Daniel Choe, Deputy Director of Administrative Services

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the Public Financing Authority of the City of Rocklin Accepting the Audited Basic Financial Statements for the Year Ended June 30, 2022.

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, 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 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, 2022, has been completed. The Basic Financial Statements of the Rocklin Public Financing Authority, for the year ended June 30, 2022, have been prepared. Chavan & Associates, LLP has issued an unqualified ("clean") auditor's opinion.

As required, the Audited Basic Financial Statements for the Year Ended June 30, 2022 is now presented to the Rocklin Public Financing Authority Board, for acceptance by resolution.

ATTACHMENTS:
1. Resolution RPFA Audited Basic Financial Statements 2022
2. Resolution Exhibit A - RPFA Audited Basic Financial Statements 2022

RESOLUTION NO. 2023- PFA

RESOLUTION OF THE ROCKLIN PUBLIC FINANCING AUTHORITY
ACCEPTING THE AUDITED BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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, 2022, 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, 2022, attached hereto as Exhibit "A," are accepted.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

AYES: Members:

NOES: Members:

ABSENT: Members:

ABSTAIN: Members:

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

ROCKLIN PUBLIC FINANCING AUTHORITY

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022

Chavan & Associates, LLP
Certified Public Accountants
15105 Concord Circle, Ste. 130
Morgan Hill, CA 95037

TABLE OF CONTENTS

FINANCIAL SECTION
Independent Auditor's Report 1

Management's Discussion and Analysis (Required Supplementary Information) 5

Basic Financial Statements:
Government-Wide Financial Statements:
Statement of Net Position 10
Statement of Activities 11
Fund Financial Statements
Governmental Funds:
Balance Sheet 12
Reconciliation of the Government Funds Balance Sheet to the Government-Wide Financial Statement of Net Position 13
Statement of Revenues, Expenditures and Changes in Fund Balances 14
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities 15

Notes to the Basic Financial Statements 17

OTHER INDEPENDENT AUDITOR'S REPORT
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance with *Government Auditing Standards* 29

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Rocklin Public Financing Authority
Rocklin, California

Report on the Financial Statements

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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, 2022, 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.

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

15105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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.

Other Matters

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

15105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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.

Prior-Year Comparative Information

We have previously audited the Authority's June 30, 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements in our report dated November 30, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, 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 December 20, 2022 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

December 20, 2022
Morgan Hill, California

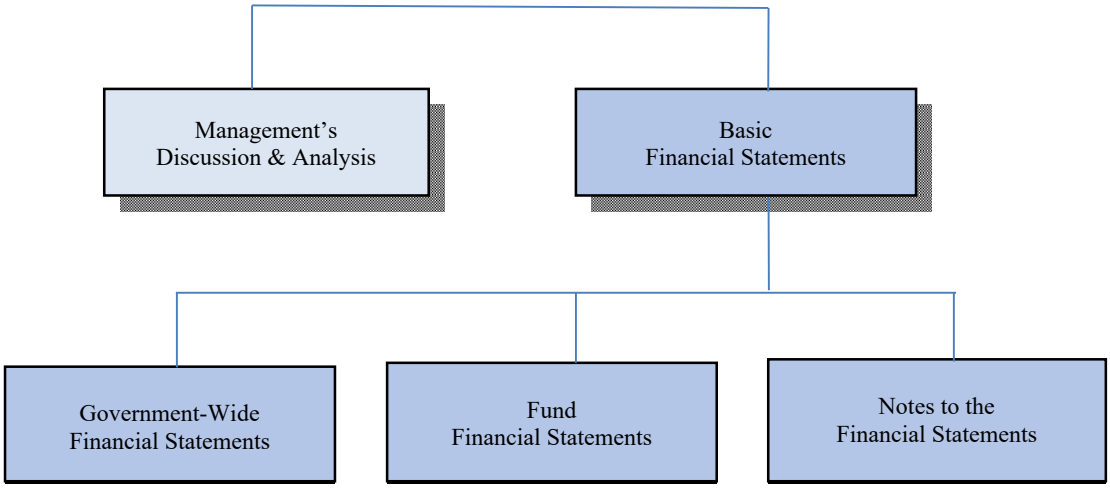
15105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The Management's Discussion and Analysis (MD&A) is 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, 2022. 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

	Governmental Activities		Dollar	Percent
	2022	2021	Change	Change
Assets				
Current	$ 2,088,247	$ 2,639,789	$ (551,542)	-20.9%
Total Assets	$ 2,088,247	$ 2,639,789	$ (551,542)	-20.9%
Liabilities				
Current	$ 501,348	$ 570,712	$ (69,364)	-12.2%
Noncurrent liabilities	1,526,806	2,013,154	(486,348)	-24.2%
Total Liabilities	$ 2,028,154	$ 2,583,866	$ (555,712)	-21.5%
Deferred Inflows of Resources	$ 1,105,511	$ 1,326,614	$ (221,103)	-16.7%
Net Position				
Restricted	$ 68,025	$ 67,873	$ 152	0.2%
Unrestricted	(1,113,443)	(1,338,564)	225,121	16.8%
Total Net Position	$ (1,045,418)	$ (1,270,691)	$ 225,273	17.7%

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

Functions/Programs	Governmental Activities 2022	Governmental Activities 2021	Dollar Change	Percent Change
General Revenues and Special Items				
Investment earnings	$ 271,630	$ 283,716	$ (12,086)	-4.3%
Total General Revenues and Special Items	271,630	283,716	(12,086)	-4.3%
Expenses				
Interest and fiscal charges	46,357	58,378	(12,021)	-20.6%
Total Expenses	46,357	58,378	(12,021)	-20.6%
Increase / (Decrease) in Net Position	225,273	225,338	(65)	0.0%
Net Position, Beginning of Year	(1,270,691)	(1,496,029)	225,338	-15.1%
Net Position, End of Year	$ (1,045,418)	$ (1,270,691)	$ 225,273	-17.7%

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

	Governmental Activities 2022	Governmental Activities 2021	Dollar Change	% Change
Bank Loan -				
RPFA Refunding	$ 2,013,154	$ 2,564,866	$ (551,712)	-21.5%
Total Long-Term Debt	$ 2,013,154	$ 2,564,866	$ (551,712)	-21.5%

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 $602,100.

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.

BASIC FINANCIAL STATEMENTS

Rocklin Public Financing Authority
Statement of Net Position
June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	Governmental Activities	
	2022	2021
ASSETS		
Current Assets:		
Cash and investments	$ 7,068	$ 7,050
Restricted cash and investments	2,081,179	2,632,739
Total Assets	$ 2,088,247	$ 2,639,789
LIABILITIES		
Current Liabilities:		
Interest payable	$ 15,000	$ 19,000
Long-term debt - due within one year	486,348	551,712
Total Current Liabilities	501,348	570,712
Noncurrent Liabilities:		
Long-term debt - due after one year	1,526,806	2,013,154
Total Liabilities	$ 2,028,154	$ 2,583,866
DEFERRED INFLOWS OF RESOURCES		
Deferred Gain on Early Defeasance of Long-Term Debt	$ 1,105,511	$ 1,326,614
NET POSITION		
Restricted	$ 68,025	$ 67,873
Unrestricted	(1,113,443)	(1,338,564)
Total Net Position	$ (1,045,418)	$ (1,270,691)

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

Rocklin Public Financing Authority
Statement of Activities
For the year ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

Functions/Programs	Expenses	Net (Expense) Revenue and Change in Net Position 2022	2021
Governmental Activities			
Interest and fiscal charges	$ 46,357	$ (46,357)	$ (58,378)
Total Governmental Activities	$ 46,357	(46,357)	(58,378)
General Revenues:			
Investment earnings		271,630	283,716
Total General Revenues and Special Items		271,630	283,716
Change in Net Position		225,273	225,338
Net Position - Beginning of Year		(1,270,691)	(1,496,029)
Net Position - End of Year		$ (1,045,418)	$ (1,270,691)

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

Rocklin Public Financing Authority
Balance Sheet
Governmental Funds
June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	2022	2021
ASSETS		
Cash and investments	$ 7,068	$ 7,050
Restricted cash and investments	2,081,179	2,632,739
Total assets	$ 2,088,247	$ 2,639,789
FUND BALANCE		
Restricted for debt service	$ 2,088,247	$ 2,639,789
Total fund balance	$ 2,088,247	$ 2,639,789

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, 2022

Total Fund Balances - Total Governmental Funds	$	2,088,247
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.		(15,000)
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.		(1,105,511)
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:		
OPUS Bank Loan		(2,013,154)
Net Position of Governmental Activities	$	(1,045,418)

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

Rocklin Public Financing Authority
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	2022	2021
REVENUES		
Use of money and property	$ 50,527	$ 62,613
Total Revenues	50,527	62,613
EXPENDITURES		
Debt service:		
Principal	551,712	540,963
Interest and fiscal charges	50,357	62,378
Total Expenditures	602,069	603,341
Excess (Deficiency) of Revenues over Expenditures	(551,542)	(540,728)
Net Change in Fund Balances	(551,542)	(540,728)
Fund Balances Beginning	2,639,789	3,180,517
Fund Balances Ending	$ 2,088,247	$ 2,639,789

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, 2022

Net Change in Fund Balances - Total Governmental Funds	$ (551,542)
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.	551,712
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
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.	4,000
Change in Net Position of Governmental Activities	$ 225,273

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

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 balance is 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. 87, *"Leases"*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of

information about governments' leasing activities. As of June 30, 2022, this Statement did not have an impact on the Authority's financial statements.

GASB Statement No. 97, "*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans"* The statement (1) requires that a Section 457 plan be classified as either a pension plan or another employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. Management does not believe this statement will have a significant impact on the Authority's financial statements.

The requirements of this Statement are effective as follows:

- The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately
- The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021
- All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021

The Authority did not report any significant accounting changes from the implementation of this Statement during the year ended June 30, 2022

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. 91, "*Conduit Debt Obligations*." The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement also clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitment and voluntary commitments extended by issuers and arrangements associated with the debt obligations; and improving required note disclosures. The requirements of this Statement were initially to be effective for financial statements for periods beginning after December 15, 2020 but have been delayed to periods beginning after December 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged. Management does not believe this statement will have a significant impact on the Authority's financial statements.

GASB *Statement* No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*." The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a

service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are to be effective for financial statements for periods beginning after June 15, 2022. Earlier application is encouraged. Management does not believe this statement will have a significant impact on the Authority's financial statements.

GASB *Statement* No. 96, "*Subscription-Based Information Technology Arrangements*." GASB 96 provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, Leases. GASB 96 is effective for fiscal years beginning after June 15, 2022. Management does not believe this statement will have a significant impact on the Authority's financial statements

GASB Statement No. 99, *Omnibus 2022,* Omnibus statements are issued by GASB to address practice issues identified after other standards have been approved for implementation. Omnibus statements "clear up the loose ends" for recent prior statements GASB has issued. This Omnibus addresses recent pronouncements, including GASB 87 – Leases, GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB 96 – *Subscription-Based Information Technology Arrangements*.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic. Management does not believe this statement will have a significant impact on the Authority 's financial statements.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62,* this Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged. Management does not believe this statement will have a significant impact on the Authority's financial statements.

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.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. 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.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Management is in the process of evaluating the impact this standard will have on the Authority's financial statements

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2022, 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	$ 7,068	$ -	$ 7,068
Bank money market accounts	-	68,025	68,025
Special assessment loan investments	-	2,013,154	2,013,154
Total cash and investments	$ 7,068	$ 2,081,179	$ 2,088,247

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 at June 30, 2022 was $2,013,154.

D. Investment Policies

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

Authorized Investment Type	Maximum Maturity[1]	Maximum Total of Portfolio	Maximum Investment in Any One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	5%
Commercial Paper	270 days	25%	5%
Negotiable Certificates of Deposit	5 years	30%	5%
Repurchase Agreements	90 days	15%	5%
Reverse Repurchase Agreements	90 days	15%	5%
Medium-Term Notes	5 years	30%	5%
Time Deposits	5 years	10%	5%
Mutual Funds (Including Money Markets)	N/A	15%	5%
Mortgage Pass-Through Securities	5 years	20%	5%
Local Agency Investment Fund (LAIF)	N/A	None	None
Placer County Investment Pool	N/A	25%	N/A
Collateralized Obligations	None	10%	5%

[1] However, if in the judgement of the City Treasurer it is to the advantage of the City, investments may be made with maturities longer than five years, as long as the weighted average maturity of the City's Fund is five years or less.

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, 2022, 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, 2022, 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.

In the table on page 24, money market accounts are valued using Level 2 inputs and special assessment bonds are valued using Level 1 inputs.

NOTE 3 - NONCURRENT LIABILTIIES

The Authority's noncurrent liabilities consisted of the following as of June 30, 2022:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Direct Borrowing:					
Pacific Premier Bank Loan - RPFA Refunding	$ 2,564,866	$ -	$ 551,712	$ 2,013,154	$ 486,348

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 on long-term debt is as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 486,348	$ 38,940	$ 525,288
2024	497,623	28,116	525,739
2025	508,181	17,052	525,233
2026	521,002	5,730	526,732
Total	$ 2,013,154	$ 89,838	$ 2,102,992

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, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 20, 2022.

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 may exist that have not been 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

15105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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

December 20, 2022
Morgan Hill, California

15105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

ROCKLIN
CALIFORNIA

City Council
Staff Report

Subject: Minutes of the Meetings of the City Council October 11, 2022, October 25, 2022, November 2, 2022, November 8, 2022, December 6, 2022, December 13, 2022, January 10, 2023, January 17, 2023, January 24, 2023 and February 14, 2023

Date: March 14, 2023

Submitted By: Hope Ithurburn, City Clerk

Department: City Clerk's Office

Recommendation:

A. Approve Minutes of the Regular Meeting of the City Council, October 11, 2022.

B. Approve Minutes of the Regular Meeting of the City Council, October 25, 2022.

C. Approve Minutes of the Special Meeting of the City Council, November 2, 2022.

D. Approve Minutes of the Regular Meeting of the City Council, November 8, 2022.

E. Approve Minutes of the Special Meeting of the City Council, December 6, 2022.

F. Approve Minutes of the Special Meeting of the City Council, December 13, 2022.

G. Approve Minutes of the Regular Meeting of the City Council, December 13, 2022.

H. Approve Minutes of the Regular Meeting of the City Council, January 10, 2023.

I. Approve Minutes of the Special Meeting of the City Council, January 17, 2023.

J. Approve Minutes of the Regular Meeting of the City Council, January 24, 2023.

K. Approve Minutes of the Regular Meeting of the City Council, February 14, 2023.

ATTACHMENTS:
1. DRAFT - Regular Meeting Minutes of October 11, 2022
2. DRAFT - Regular Meeting Minutes of October 25, 2022
3. DRAFT - Special Meeting Minutes of November 2, 2022

4. DRAFT - Regular Meeting Minutes of November 8, 2022
5. DRAFT - Special Meeting Minutes of December 6, 2022
6. DRAFT - Special Meeting Minutes of December 13, 2022
7. DRAFT - Regular Meeting Minutes of December 13, 2022
7. DRAFT - Regular Meeting Minutes of January 10, 2023
8. DRAFT - Special Meeting Minutes of January 17, 2023
9. DRAFT - Regular Meeting Minutes of January 24, 2023
10. DRAFT - Regular Meeting Minutes of February 14, 2023

AMENDED AGENDA

REGULAR MEETING OF THE
ROCKLIN CITY COUNCIL

October 11, 2022
GENERAL SESSION – 6:00 p.m.

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-FINAL-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnlKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 898 8427 7644#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 276645#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

6:00 p.m. - INTRODUCTION

1. Mayor Halldin called the meeting to order at 6:00pm.
2. Councilmember Gayaldo led the Pledge of Allegiance.
3. Roll Call:
   Councilmembers: Paul Ruhkala, Greg Janda, Jill Gayaldo, Ken Broadway, Mayor Bill Halldin

AGENDA REVIEW

4. Agenda Modifications
   None.

CITIZENS ADDRESSING THE CITY COUNCIL

5. Public Comment
   None.

CITY COUNCIL REPORTS

6. City Council Reports

   Councilmember Gayaldo reported attendance at The Quarry Bowl football game, the Valley Vision Summit event, a County of Placer – Homeless Advisory Committee meeting, Battle of the Shield football game, a Sacramento Area Council of Governments (SACOG) Board meeting, a Blood Drive with Council representatives from the City of Roseville and City of Lincoln, as well as a SACOG Land Use Subcommittee meeting.

DRAFT

Mayor Halldin reported attendance at a County of Placer – Homeless Advisory Committee meeting, The Quarry Bowl football game, a water polo match, and also provided a reminder of an upcoming baseball fundraiser event with Rocklin High School and Whitney High School.

CONSENT CALENDAR

7. Approved Minutes of the Regular Meeting of the City Council, September 13, 2022

8. Approved Minutes of the Regular Meeting of the City Council, September 27, 2022

9. Pulled for discussion.

10. Pulled for discussion.

11. Pulled for discussion.

12. Pulled for discussion.

Motion to approve Item Nos. 7 – 8 by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

9. Resolution No. 2022-196 of the City Council of the City of Rocklin Adopting the Fire Recruit Classification, Salary Range, and Unit Assignment

Elise Hardy, Management Analyst presented to Council with Fire Chief Williams responding to questions from Council.

Motion to approve Item No. 9 by Vice Mayor Broadway, seconded by Councilmember Ruhkala. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

10. Resolution No. 2022-197 of the City Council of the City of Rocklin Approving a Reallocation in the Public Services Department and a New Salary Range for Senior

Equipment Mechanic, and Adopting an Updated Public Service Employees Salary Schedule

Elise Hardy, Management Analyst presented to Council with Matt McClure, Public Services Manager and Tameka Usher, Director of Administrative Services responded to questions from Council.

Motion to approve Item No. 10 by Councilmember Gayaldo, seconded by Vice Mayor Broadway. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

11. Resolution No. 2022-198 of the City Council of the City of Rocklin Approving and Authorizing the Deed Restriction at Sunset Whitney Recreation Area and Authorizing the Execution and Recordation of the Deed Restriction on Behalf of the City

Kevin Huntzinger, Director of Parks and Recreation presented to Council.

Motion to approve Item No. 11 by Councilmember Janda, seconded by Vice Mayor Broadway. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

12. Resolution No. 2022-199 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Temporary Sewer Connection and Use Agreement with South Placer Municipal District for the Atherton Sewer Trunk Line Improvements During the Northwest Rocklin Sewer Annexation Construction

Justin Nartker, Director of Public Services presented to Council with Ed Crouse, City Engineer responding to questions from Council.

Public Comment:
Benjamin Bjorkman

Motion to approve Item No. 12 by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

SPECIAL PRESENTATIONS

13. Sacramento Area Council of Governments (SACOG) 2024 Blueprint, Metropolitan Transportation Plan/Sustainable Communities Strategy Presentation

    Kacey Lizon, Sacramento Area Council of Governments (SACOG) Deputy Director presented to Council.

    Public Comment:
    Benjamin Bjorkman

PUBLIC HEARINGS

14. Resolution No. 2022-200 of the City Council of the City of Rocklin Approving the Adoption of the Third Substantial Amendment to the 2020 Annual Action Plan and Authorizing the City Manager to Execute and File all Documents Required to Receive U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) Funding

    Laura Webster, Director of Long-Range Planning and Housing presented to Council.

    Mayor Halldin opened the public hearing.

    Public Comment:
    Rebeca Rush, St. Vincent De Paul
    Sheri K., Kids First

    Mayor Halldin closed the public hearing.

    Motion to approve Item No. 14 by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

    Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
    Noes: None
    Absent: None
    Abstain: None

REPORTS FROM CITY OFFICIALS

15. City Manager Report

Aly Zimmermann, City Manager promoted a Movie in the Park and Barktober Fest on October 22, 2022.

COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

None.

ADJOURNMENT

Mayor Halldin adjourned the meeting at 8:27 p.m.

_____

Bill Halldin, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

DRAFT

REGULAR MEETING OF THE
ROCKLIN CITY COUNCIL

October 25, 2022
CLOSED SESSION – 5:00 p.m.
GENERAL SESSION – 6:00 p.m.

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnIKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 883 4933 4329#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 519106#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

5:00 p.m. – CLOSED SESSION (Read Closed Session Items, Ask for Public Comment)

1. Pursuant to Government Code section 54956.9(d)(1), Conference with Legal Counsel, Existing Litigation Martin Holm v. City of Rocklin, WCAB ADJ14416934, ADJ14416937, ADJ14416960, ADJ14416966, ADJ10129424

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

Seeing no public comment, Mayor Halldin called for Closed Session at 5:00 p.m.

Closed Session ended at 6:07 p.m. with nothing to report.

6:00 p.m. - INTRODUCTION

3. Mayor Halldin called the meeting to order at 6:07 p.m.

4. The Pledge of Allegiance was led by local community youth.

5. Roll Call:
Councilmembers: Paul Ruhkala, Greg Janda, Jill Gayaldo, Ken Broadway, Mayor Bill Halldin

AGENDA REVIEW

6. Agenda Modifications
None.

CITIZENS ADDRESSING THE CITY COUNCIL

7. Cori Smith spoke on traffic concerns at Whitney Ranch Parkway and University Avenue.

Austin Mattison spoke on traffic concerns at Whitney Ranch Parkway and University Avenue.

Linda Justesen spoke on traffic concerns at Whitney Ranch Parkway and University Avenue.

Kathy spoke on traffic concerns at Whitney Ranch Parkway and University Avenue.

Kaylee spoke on traffic concerns at Whitney Ranch Parkway and University Avenue.

Benjamin Bjorkman spoke on traffic issues.

CITY COUNCIL REPORTS

8. City Council Reports

   Councilmember Gayaldo reported attendance at a Sacramento Area Council of Governments (SACOG) board meeting, a Placer Mosquito & Vector Control District board meeting, the Rocklin Educational Excellence Foundation (REEF) fundraiser dinner, and the William Jessup City Council Candidate Forum event.

   Vice Mayor Broadway reported attendance at a Placer County Transportation Planning Agency board meeting.

   Mayor Halldin reported attendance at a Western Placer Waste Management Authority board meeting and a County of Placer - Homelessness Advisory Committee meeting.

CONSENT CALENDAR

9. Special Resolution No. 2022-201 of the City Council of the City of Rocklin Recognizing the Whitney Ranch Charitable Foundation

10. Proclamation Commemorating October 2022 as Breast Cancer Awareness Month

11. Proclamation Commemorating October 2022 as Hindu American Awareness and Appreciation Month

12. Resolution No. 2022-202 of the City Council of the City of Rocklin Approving Amendment No. 5 to the Amended and Restated Joint Exercise of Powers Agreement for Pioneer Community Energy

13. Resolution No. 2022-203 of the City Council of the City of Rocklin Declaring Pursuant to California Government Code § 54221 that Twelve Portions of That Certain Real Property Designated as APN 017-350-057 Within the Stanford Ranch Phase II Subdivision That Are Adjacent to APNs 369-040-013, -014, -015, -016, -017, -018, -019, -020, -021 And 022, And APNs 369-050-001 And -003 Are Designated as Exempt Surplus Land and Not Necessary for The City's Use at this Time, And Taking Related Actions

14. Resolution No. 2022-204 of the City Council of the City of Rocklin Declaring October 23 - 31, 2022 as Red Ribbon Week in the City of Rocklin

15. Resolution No. 2022-205 of the City Council of the City of Rocklin Accepting the Public Work Known as the Finnish Temperance Hall & Rocklin Event Center Out-Building Roof Replacement Project, Approving the Notice of Completion, and Authorizing the Execution and Recordation of the Notice on Behalf of the City (MCM Roofing Company, Inc.)

16. Resolution No. 2022-206 of the City Council of the City of Rocklin Approving and Authorizing the Purchase of Two (2) Chevrolet Silverado 1500 Police Pursuit Vehicles and Six (6) Chevrolet Tahoe Police Pursuit Vehicles from Winner Chevrolet and Authorizing the City Manager to Purchase the Vehicles

17. Community Development Building Division Quarterly Report - July through September 2022

18. Pulled for discussion.

19. Resolution No. 2022-207 of the City Council of the City of Rocklin Accepting the Public Work Known as Los Cerros Phase 2 Subdivision Improvements Public Streets (SD-2013-09), Approving the Notice of Completion Thereof, and Authorizing and Directing the Execution and Recordation of Said Notice on Behalf of the City (Toll West Coast, LLC)

    Motion to approve Item Nos. 9 – 17, and 19 by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

SPECIAL PRESENTATIONS

20. Special Resolution of the City Council of the City of Rocklin Recognizing the Whitney Ranch Charitable Foundation

    Mayor Halldin presented the proclamation to representatives of the Whitney Ranch Charitable Foundation.

21. Proclamation Commemorating October 2022 as Breast Cancer Awareness Month

    Mayor Halldin presented the proclamation to a representative from the Placer Breast Cancer Foundation.

22. Proclamation Commemorating October 2022 as Hindu American Awareness and Appreciation Month

Mayor Halldin presented the proclamation to representatives from the Hindu community.

18. Ordinance No. 1151 of the City Council of the City of Rocklin Amending the Northwest Rocklin General Development Plan and Rezoning an Approximately 20 Acre Area From Planned Development Commercial (PD-C) and Planned Development Light Industrial (PD-LI) to Planned Development 10 Dwelling Units Per Acre (PD-10). (Estia at Rocklin / PDG2021-0002 and Z2021-0001)

Council provided comments.

Motion to approve Item No. 18 by Councilmember Janda, seconded by Councilmember Gayaldo. Passed by the following roll call vote:

Ayes:	Gayaldo, Halldin, Janda
Noes:	Broadway, Ruhkala
Absent:	None
Abstain:	None

23. Placer County Transportation Planning Agency (PCTPA) Unmet Transit Needs and Regional Transportation Plan Outreach

Mike Costa, Senior Transportation Planner presented to Council.

PUBLIC HEARINGS

24. Updating the City's Service Fees

A. Ordinance No. 1161 of the City Council of the City of Rocklin Repealing and Replacing Section 3.32.050 of the Rocklin Municipal Code Related to the Establishment of Service Fees

B. Resolution No. 2022-208 of the City Council of the City of Rocklin Amending the Schedule of Fees for City Services (Rocklin Municipal Code Chapter 3.32) and Repealing Resolution No. 2021-192

Ted Williams, Accounting Supervisor presented to Council.

Mayor Halldin opened the Public Hearing.

Public Comment:

None.

Mayor Halldin closed the Public Hearing.

Motion to approve Item No. 24.A and No. 24.B by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

25. Annexation Into Community Facilities District No. 1 (Croftwood 2, APN 045-053-015-000)

A. Resolution No. 2022-209 of the City Council of the City of Rocklin Annexation of Territory to Community Facilities District No. 1 (Annexation No. 84), Authorizing the Levy of a Special Tax, and Submitting Levy of Tax to Qualified Electors (Croftwood 2, APN 045-053-015-000)

B. Resolution No. 2022-210 of the City Council of the City of Rocklin Declaring Results of Special Annexation Election, Determining Validity of Prior Proceedings, and Directing Recording of Amended Notice of Special Tax Lien Pertaining to Community Facilities District No. 1 (Annexation No. 84) (Croftwood 2, APN 045-053-015-000)

Ted Williams, Accounting Supervisor presented to Council.

Hope Ithurburn, City Clerk confirmed there were no written protests and twenty-six (26) qualified votes and twenty-six (26) YES votes.

Mayor Halldin opened the Public Hearing.

Public Comment:
None.

Mayor Halldin closed the Public Hearing.

Motion to approve Item No. 25.A by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None

Abstain: None

Motion to approve Item No. 25.B by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

26. Annexation Into Community Facilities District No. 5 (Croftwood 2, APN 045-053-015-000)

A. Resolution No. 2022-211 of the City Council of the City of Rocklin of Territory to Community Facilities District No. 5 (Annexation No. 71), Authorizing the Levy of a Special Tax, and Submitting Levy of Tax to Qualified Electors (Croftwood 2, APN 045-053-015-000)

B. Resolution No. 2022-212 of the City Council of the City of Rocklin Declaring Results of Special Annexation Election, Determining Validity of Prior Proceedings, and Directing Recording of Amended Notice of Special Tax Lien Pertaining to Community Facilities District No. 5 (Annexation No. 71) (Croftwood 2, APN, 045-053-015-000)

Ted Williams, Accounting Supervisor presented to Council.

Mayor Halldin opened the Public Hearing.

Public Comment:
None.

Hope Ithurburn, City Clerk confirmed there were no written protests and twenty-six (26) qualified votes and twenty-six (26) YES votes.

Mayor Halldin closed the Public Hearing.

Motion to approve Item No. 26.A by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 26.B by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

27. Croftwood Open Space Easement Abandonment

A. Resolution No. 2022-213 of the City Council of the City of Rocklin Approving and Authorizing Execution of an Open Space Easement (Riparian Area and Creek Protection) (Croftwood Subdivision/(SD-88-05))

B. Resolution No. 2022-214 of the City Council of the City of Rocklin Approving the Abandonment of an Open Space and Conservation Easement with Covenants (Riparian Area and Creek Protection) Over Portions of the Croftwood Subdivision (SD-88-05) and Authorizing the Execution and Recordation of Said Abandonment on Behalf of the City

Lynn Toth, Associate Civil Engineer presented to Council.

Mayor Halldin opened the Public Hearing.

Public Comment:
Reed Onate, Tim Lewis Communities

Mayor Halldin closed the Public Hearing.

Motion to approve Item No. 27.A and No. 27.B by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

28. Resolution No. 2022-215 of the City Council of the City of Rocklin Approving a Two-Year Time Extension of a Tentative Subdivision Map and an Oak Tree Preservation Plan Permit (Croftwood Unit 2 Time Extension / SD-2017-0002 and TRE-2017-0003)

Nathan Anderson, Senior Planner presented to Council.

Mayor Halldin opened the Public Hearing.

Public Comment:
None.

Mayor Halldin closed the Public Hearing.

Motion to approve Item No. 28 by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

29. Placer Creek Apartments

A. Resolution No. 2022-216 of the City Council of the City of Rocklin Approving A Mitigated Negative Declaration of Environmental Impacts and A Mitigation Monitoring Program (Placer Creek Apartments / DR2017-0006, PDG2022-0005, and Z2017-0006)

B. Introduce an Ordinance, Waive the Full Reading and Read by Title Only, an Ordinance of The City Council of The City of Rocklin Amending the Northwest Rocklin General Development Plan and Rezoning an Approximately 10.4acre Site from Planned Development Commercial (PD-C) And Planned Development Business Professional (PD-BP) To Planned Development 22 Minimum Dwelling Units Per Acre (PD-22+) (Placer Creek Apartments / PDG2022-0005 and Z2017-0006)

C. Resolution No. 2022-217 of the City Council of the City of Rocklin Approving A Design Review for A Multi-Family Residential Project (Placer Creek Apartments / DR2017-0006)

Dara Dungworth, Senior Planner presented to Council.

Mayor Halldin opened the Public Hearing.

Public Comment:
Benjamin Bjorkman

Applicant Rob Cole, Cole Partners Development Company and Tiffany Wilson, RSC Engineering presented to Council.

Justin Nartker, Director of Public Services responded to questions from Council.

Mayor Halldin closed the Public Hearing.

Councilmember Ruhkala reported ex-parte communications.

Motion to approve Item No. 29.A by Councilmember Janda, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 29.B by Councilmember Janda, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 29.C by Councilmember Janda, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

ORDINANCES

30. Introduce an Ordinance, Waive the Full Reading and Read by Title Only an Ordinance of the City Council of the City of Rocklin Adopting the 2022 Edition of the California Building and Fire Codes, Including Administrative Regulations and Local Amendments

Russ Sneed, Chief Building Official presented to Council.

Public Comment:
Benjamin Bjorkman

Motion to approve Item No. 30 by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None

Abstain: None

REPORTS FROM CITY OFFICIALS

31. Arts Commission

Sherri Conway, Assistant City Manager presented to Council.

Public Comment:
Trisa Swerdlow, Art Task Force Committee member.

Council provided direction to staff.

32. City of Rocklin 2022-2025 Economic Development Strategy Update

Sherri Conway, Assistant City Manager presented to Council.

Public Comment:
Benjamin Bjorkman
John H.

Council provided direction to staff.

33. City Manager Report

Aly Zimmermann, City Manager expressed thanks to Michael Young, Management Analyst in the City Manager's Office who is departing and announced the promotion of Elizabeth Sorg to Management Analyst in the City Manager's Office.

COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

None.

ADJOURNMENT

Mayor Halldin adjourned the meeting at 9:42 p.m.

_____
Bill Halldin, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

DRAFT

SPECIAL MEETING OF THE
ROCKLIN CITY COUNCIL

November 2, 2022 at 5:00 p.m.
Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
Notice of Teleconference Meeting Location:
8000 Northlake Boulevard, Kings Beach, CA
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnIKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 853 5367 7123#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 630104#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

5:00 p.m. - INTRODUCTION

1. Mayor Halldin called the meeting to order at 5:00 p.m.

2. Councilmember Ruhkala led the Pledge of Allegiance.

3. Roll Call:
   Councilmembers: Paul Ruhkala, Greg Janda (via Zoom), Jill Gayaldo, Ken Broadway, Mayor Bill Halldin

CLOSED SESSION (Read Closed Session Items, Ask for Public Comment)

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

   Seeing no public comment, Mayor Halldin called for Closed Session at 5:00 p.m.

   Councilmember Janda left the meeting at 6:36 p.m.

   Closed Session ended at 7:20 p.m. with nothing to report.

ADJOURNMENT

Mayor Halldin adjourned the meeting at 7:20 p.m.

_____
Bill Halldin, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

DRAFT

REGULAR MEETING OF THE
ROCKLIN CITY COUNCIL

November 8, 2022
CLOSED SESSION – 5:30 p.m.
GENERAL SESSION – 6:00 p.m.

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnlKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 869 2631 2595#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter *6*475#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

5:30 p.m. – CLOSED SESSION (Read Closed Session Items, Ask for Public Comment)

1. Pursuant to Government Code Section 54956.9(d)(2), Conference with Legal Counsel, Anticipated Litigation, Potential Exposure to Litigation: One Case

Seeing no public comment, Mayor Halldin called for Closed Session at 5:30 p.m.

Closed Session ended at 6:15 p.m. with Council providing direction to staff.

6:00 p.m. - INTRODUCTION

2. Mayor Halldin called the meeting to order at 6:15 p.m.

3. The boy scouts led the Pledge of Allegiance.

4. Roll Call:
   Councilmembers: Paul Ruhkala, Greg Janda, Jill Gayaldo, Ken Broadway, Mayor Bill Halldin

AGENDA REVIEW

5. Agenda Modifications
   None.

CITIZENS ADDRESSING THE CITY COUNCIL

6. Public Comment
   Kevin Shaw spoke on concerns regarding the public's review period of the draft EIR for the College Park project.

CITY COUNCIL REPORTS

7. City Council Reports

Councilmember Gayaldo reported participation in a local blood drive in partnership with the City of Roseville and City of Lincoln, attendance at the Rocklin United for Fido (RUFF) fundraising event, the Rocklin High School vs. Whitney High School baseball game fundraising event held on behalf of the Matt Redding Foundation, a Veteran's Day event, a Sacramento Area Council of Governments (SACOG) Land Use subcommittee meeting, the Law Enforcement's Award ceremony, and the City's Wall of Recognition event.

Vice Mayor Broadway reported attendance at a Placer County Consolidated Oversight board meeting, the Placer City and County Officials dinner, an Eagle Scout ceremony, the Rocklin Friends of the Library 40th Anniversary event, the Rocklin Chamber of Commerce's Government Relations Committee (GRC) meeting, the City's Wall of Recognition event, the Law Enforcement's Award ceremony, and the Gathering of Hope's fundraising event.

CONSENT CALENDAR

8. Resolution No. 2022-218 of the City Council of the City of Rocklin Recognizing the 40th Anniversary of the Rocklin Friends of the Library

9. Proclamation Commemorating November 2022 as Lung Cancer Awareness Month

10. Proclamation Commemorating November as Global Entrepreneurship Month in the City of Rocklin

11. Resolution No. 2022-219 of the City Council of the City of Rocklin the Reallocation of a Part-time Police Clerk Position to Part-time Evidence/Property Technician in the Police Department

12. Resolution No. 2022-220 of the City Council of the City of Rocklin Adopting Rules, Regulations, Benefits, and Policies Relating to Employee Relations Between the Management, Confidential, and Other Unrepresented Employees and the City

13. Resolution No. 2022-221 of the City Council of the City of Rocklin Accepting the Public Work Known as the SWRA East Pathway Phase I Project, Approving the Notice of Completion, and Authorizing the Execution and Recordation of the Notice on Behalf of the City (Consolidated Engineering, Inc.)

DRAFT

14. Pulled as Councilmember recused himself due to the proximity of the property being discussed and his personal property.

15. Resolution No. 2022-223 of the City Council of the City of Rocklin Ratifying the California State Office of Traffic Safety (OTS) Grant Application and Award for Selective Traffic Enforcement Program (STEP)

16. Pulled for discussion.

17. Resolution No. 2022-225 of the City Council of the City of Rocklin Awarding the Contract for the Springview Drive Pipe Replacement Project to Glissman Excavating, Inc., and Authorizing the City Manager to Execute an Agreement with Glissman Excavating, Inc.

18. Resolution No. 2022-226 of the City Council of the City of Rocklin Awarding the Contract for the Mountaingate Drive Roadway Replacement Project to Central Valley Engineering and Asphalt, Inc. and Authorizing the City Manager to Execute an Agreement with Central Valley Engineering and Asphalt, Inc.

19. Resolution No. 2022-227 of the City Council of the City of Rocklin Approving Amendment No. 4 to the Contract for Services with TLA Engineering and Land Development dba TLA Engineering and Planning (TLA) and Authorizing the City Manager to Execute Amendment No. 4

20. Resolution No. 2022-228 of the City Council of the City of Rocklin Accepting the Public Work Known as the Argonaut Culvert Replacement Project, Approving the Notice of Completion Thereof, and Authorizing and Directing the Execution and Recordation of Said Notice on Behalf of the City (C & J General Engineering, Inc.)

Motion to approve Item Nos. 8 – 13, 15, and 17-20 by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

14. Resolution No. 2022-222 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Lease Agreement with Adventure Operations, LLC for Quarry Park Adventures

Motion to approve Item No. 14 by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda
Noes: None
Absent: None
Abstain: Ruhkala

16. Resolution No. 2022-224 of the City Council of the City of Rocklin Authorizing the City Manager to Execute a Lease Agreement with Smithway Associates, Inc. for a Police Substation and Authorize the Chief of Police to Proceed with Related Tenant Improvements and Operating Expenses

Chief Banks and Captain Horillo presented to Council.

Public Comment:
Jerry Carr
John Hughes
Melissa
Kevin Shaw
Benjamin Bjorkman

Motion to approve Item No. 16 by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

SPECIAL PRESENTATIONS

21. Special Resolution of the City Council of the City of Rocklin Recognizing the 40th Anniversary of the Rocklin Friends of the Library

Mayor Halldin presented the proclamation to Georgetta Dolinsek, President with remarks made by Michele Vass, Vice President.

22. Recognition of Eagle Scouts

Mayor Halldin presented certificates of recognition to the following: Michael Collins, Liam Turley, Justin Sneed, Nathan Fulkerson, Maxwell Bloom, Sudhakhar Katta, Will Sabins, Mansour Brame, Jae Heuermann, Kai Heuermann, Ryan Bollenbach, David Leffel, Bryce Blanckensee, Luke Vellutini, Aloysius Lambert Pelly, Ryan Schlager, Rudolfo Francisco David Gonzales, Cooper Harris, Rithika Bhat, and Maci Sarah Riffle.

23. Missing Middle Housing - a Follow Up to the Sacramento Area Council of Governments (SACOG) Blueprint Presentation

    Karen Parolek, President, Opticos Design presented to Council via Zoom.

    Public Comment:
    Benjamin Bjorkman
    John Hughes, Placer County Association of Realtors
    Kevin Shaw

ORDINANCES

24. Introduce an Ordinance, Waive the Full Reading and Read by Title Only, an Ordinance of the City Council of the City of Rocklin Amending Chapter 3.16 of the Rocklin Municipal Code to Enact Article VIII Pertaining to a Reduction of Park Improvement, Trail, Community and Recreation Facilities, and Public Facilities Impact Fees for Affordable Housing Developments

    Elizabeth Sorg, Management Analyst presented to Council with David Mohlenbrok, Director of Community Development responding to questions.

    Motion to approve Item No. 24 by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

PUBLIC HEARINGS

25. Resolution No. 2022-229 of the City Council of the City of Rocklin Approving the Oak and Pine Affordable Housing Agreement and Ground Lease with Community HousingWorks

    Sherri Conway, Assistant City Manager presented to Council along with Mary Jane Jagodzinski, Community HousingWorks.

    Mayor Halldin opened the Public Hearing.

    Public Comment:
    Benjamin Bjorkman
    Jerry Mitchell

    Mayor Halldin closed the Public Hearing.

Motion to approve Item No. 25 by Councilmember Janda, seconded by Vice Mayor Broadway. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

REPORTS FROM CITY OFFICIALS

26. City Manager Report

None.

COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

None.

ADJOURNMENT

Mayor Halldin adjourned the meeting at 8:39 p.m.

_____

Bill Halldin, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

DRAFT

SPECIAL MEETING OF THE
ROCKLIN CITY COUNCIL

December 6, 2022 at 6:00 p.m.
Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnlKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 831 0199 0694#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 275410#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

6:00 p.m. - INTRODUCTION

1. Mayor Halldin called the meeting to order at 6:00 p.m.

2. Vice Mayor Broadway led the Pledge of Allegiance.

3. Roll Call:
   Councilmembers: Paul Ruhkala, Greg Janda, Jill Gayaldo, Ken Broadway, Mayor Bill Halldin

CITIZENS ADDRESSING THE CITY COUNCIL

4. Public Comment
   Denise Gaddis spoke on concerns related to the College Park project.

PUBLIC HEARING

5. College Park Project

   COLLEGE PARK

   ENVIRONMENTAL REVIEW, ENV2022-001; GENERAL PLAN AMENDMENT, GPA2017-0001; GENERAL DEVELOPMENT PLAN AMENDMENT, PDG2017-0001; GENERAL PLAN AMENDMENT, GPA2019-0002; GENERAL DEVELOPMENT PLAN AMENDMENT, PDG2022-0007; GENERAL DEVELOPMENT PLAN, PDG2022-0006; REZONE, Z2017-0001; REZONE, Z2019-0001; TENTATIVE PARCEL MAP, DL2019-0002; TENTATIVE SUBDIVISION MAP (LARGE LOT), SD2019-0001; TENTATIVE SUBDIVISION MAP (SMALL LOT), SD2017-0001; TREE PRESERVATION PERMIT, TRE2017-0001; TENTATIVE PARCEL MAP, DL2019-0003; TENTATIVE SUBDIVISION MAP, SD2019-0002; TREE PRESERVATION PERMIT, TRE2019-0001; DESIGN REVIEW DR2019-0007; DESIGN REVIEW, DR2019-0004; DESIGN REVIEW, DR2019-0005; DESIGN REVIEW, DR2019-0006; DESIGN REVIEW, DR2019-0007

DRAFT

A. Resolution No. 2022-230 Of The City Council Of The City Of Rocklin Certifying The Final Environmental Impact Report, Adopting Findings Of Fact And Statement Of Overriding Considerations, And Adopting the Mitigation Monitoring And Reporting Program (College Park / GPA2017-0001, PDG2017-0001, PDG2022-0006, PDG2022-0007, Z2017-0001, DL2019-0002, DL2019-0003, SD2019-0001, SD2017-0001, SD2019-0002, TRE2017-0001, DR2019-0004, DR2019-0005, DR2019-0006, DR2019-0007, DR2022-0014, DA2022-0001)

B. Resolution No. 2022-231 Of The City Council Of The City Of Rocklin Amending The General Plan Designation Of The College Park North Village From Mixed Use (MU) To Recreation-Conservation (R-C), Medium Density Residential (MDR), Medium-High Density Residential (MHDR), High Density Residential (HDR), And Retail Commercial (RC) And Of The College Park South Village From Mixed Use (MU) And Recreation-Conservation (R-C) To Business Professional/Commercial (BP/C), Recreation-Conservation (R-C), High Density Residential (HDR), And Medium Density Residential (MDR) (College Park / GPA2017-0001)

C. Introduce an Ordinance, Waive the Full Reading and Read by Title Only an Ordinance Of the City Council Of The City Of Rocklin Amending The Sierra College General Development Plan To Remove The 72.5-Acre College Park North Village Area (College Park / PDG2017-0001)

D. Introduce an Ordinance, Waive the Full Reading and Read by Title Only an Ordinance Of The City Council Of The City Of Rocklin Amending The Rocklin Road East Of I-80 General Development Plan To Remove The 17.5-Acre College Park South Village Area (College Park / PDG2022-0007)

E. Introduce an Ordinance, Waive the Full Reading and Read by Title Only an Ordinance Of The City Council Of The City Of Rocklin Establishing The College Park General Development Plan And Rezoning The College Park North Village From Planned Development Community College (PD-CC) To Planned Development Commercial (PD-C), Planned Development 8.4 (PD-8.4), Planned Development 15.4 (PD-15.4), Planned Development 15.5+ (PD-15.5+), Planned Development Park (PD-P), And Planned Development Open Area (PD-OA) And Rezoning The College Park South Village From Planned Development Commercial (PD-C), Open Area (OA), PARK (P), And Residential Single Family 10,000 S.F. Minimum Lot (R1-10) To Planned Development Business Professional/Commercial (PD-BP/C), Planned Development 15.5+ (PD-15.5+), Planned Development 8.4 (PD-8.4), Planned Development Open Area (PD-OA) And Planned Development Park (PD-P)(College Park/PDG2022-0006, Z2017-0001)

F. Resolution 2022-232 Of The City Council Of The City Of Rocklin Approving A Tentative Parcel Map For The College Park North Village To Divide A 72.5-Acre Site Into 4 Parcels (College Park / DL2019-0002)

G. Resolution No. 2022-233 Of The City Council Of Rocklin Approving A Tentative Parcel Map For The College Park South Village To Divide A 35.8-Acre Site Into 4 Parcels (College Park / DL2019-0003)

H. Resolution No. 2022-234 Of The City Council Of The City Of Rocklin Approving A Large Lot Tentative Subdivision Map To Divide A 55.6-Acre Portion Of College Park North Village Into 14 Parcels (College Park / SD2019-0001)

I. Resolution No. 2022-235 Of The City Council Of The City Of Rocklin Approving A Tentative Subdivision Map To Divide A 55.6-Acre Portion Of College Park North Village Into 317 Single-Family Residential Lots, 1 Multifamily Residential Lot, 2 Park Lots, 1 Lot For A Club House, Associated Roadways, And Multiple Lots For Open Space, Landscaping, And Private Drives And An Oak Tree Preservation Permit (College Park / SD2017-0001, TRE2017-0001)

J. Resolution No. 2022-236 Of The City Council Of The City Of Rocklin Approving A Tentative Subdivision Map To Divide An 9.0-Acre Portion Of College Park South Village Into 25 Single-Family Residential Lots, 2 Open Space Preserve/Detention Lots, 5 Landscape Lots, Associated Roadways And An Oak Tree Preservation Plan Permit (College Park / SD2019-0002, TRE2017-0001)

K. Resolution No. 2022-237 Of The City Council Of The City Of Rocklin Approving A Design Review For The College Park North Village To Construct Single-Family Homes (College Park / DR2019-0004)

L. Resolution No. 2022-238 Of The City Council Of The City Of Rocklin Approving A Design Review For The College Park North Village To Construct Townhomes (College Park / DR2019-0005)

M. Resolution No. 2022-239 Of The City Council Of The City Of Rocklin Approving A Design Review For The College Park North Village To Construct Condominiums And Stacked Flats (College Park / DR2019-0006)

N. Resolution No. 2022-240 Of The City Council Of The City Of Rocklin Approving A Design Review For The College Park North Village To Construct A Club House (College Park/DR2019-0007)

O. Resolution No. 2022-241 Of The City Council Of The City Of Rocklin Approving A Design Review For The College Park South Village To Construct Single-Family Homes (College Park/DR2022-0014)

P. Introduce an Ordinance, Waive the Full Reading and Read by Title Only an Ordinance Of The City Council Of The City Of Rocklin Approving A Development Agreement By And

Between The City Of Rocklin And Sierra Joint Community College District, Evergreen Sierra East LLC, Cresleigh Homes Corporation, And USA Properties, Inc., Relative To The Development Known As The College Park Project (College Park / DA2022-0001)

Nathan Anderson, Senior Planner presented to Council with Bret Finning, Manager of Planning Services, and David Mohlenbrok, Director of Community Development responding to questions. John Gard, Fehr and Peers Consulting also responded to questions from Council.

On behalf of the applicant, Willy Duncan, Superintendent/President of Sierra College presented to Council as well as George Phillips, Phillips Land Law, Inc.

Ed Sturtz, California Tree and Landscape Consulting responded to questions from Council.

Mayor Halldin called for recess at 8:02 p.m.; the meeting reconvened at 8:10 p.m.

Mayor Halldin opened the public hearing.

Public Comment:
Kathleen Schramm
Howard Rudd
Sonbal Aliabadi
Grace Bowen
Susan Goto
Margo Gabin
Brad Eickmann
John Pratt
Bob Sinclair
Dan Heldridge
Robert Dugan
Dave Butler
Bob Romness
Ned Cohen
Christy Consolini
Sara Clark
Denise Gaddis
Steve Boswell
Debbie DuVall
Kent Ferrin
Marie Willis
Greg Roberson
Kevin Shaw
Peter Efstathiy

DRAFT

Kathi Gandara
Eric Feller
Ansel Lundberg
Connor Finney
Leslie Ginter
Bryan Ginter
Dov Kadin
Kathy
Theodore Horwitz
Scott Leslie
Doyle Radford Jr.
Bruce Lee
Brent Moore
Kent Zenobia
Silvia Gamez
Chris Wiegman
Amanda Merz
Sherry DiLulo
Dean Scoville
Tom Marx
Laurie Rindell
Cherri Spriggs
Louis Mirante

Mayor Halldin closed the Public Hearing.

Councilmembers Gayaldo, Janda, Ruhkala, Vice Mayor Broadway, and Mayor Halldin noted ex-parte communications with the applicant.

Motion to approve to continue the meeting (per Council Meetings and Rules of Procedures as meeting exceeded 11:00 p.m.) by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

Mayor Halldin called for recess at 11:12 p.m.; the meeting reconvened at 11:22 p.m.

Motion to approve Item No. 5.A by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.B by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.C by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.D by Vice Mayor Broadway, seconded by Councilmember Janda (including the revisions outlined via blue memo). Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.E by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.F by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None

DRAFT

Abstain: None

Motion to approve Item No. 5.G by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.H by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.I by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.J by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.K by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

DRAFT

Motion to approve Item No. 5.L by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.M by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.N by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.O by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

Motion to approve Item No. 5.P by Vice Mayor Broadway, seconded by Councilmember Janda (including the revisions as verbally outlined by the Assistant City Attorney). Passed by the following vote:

Ayes: Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes: None
Absent: None
Abstain: None

6. Resolution No. 2022-242 of the City Council of the City of Rocklin Approving a Design Review for Sierra College Senior Apartments

Nathan Anderson, Senior Planner presented to Council with Bret Finning, Manager of Planning Services responding to questions from Council.

On behalf of the applicant, George Phillips, Phillips Land Law, Inc. presented to Council.

Leatha Clark, USA Properties responded to questions from Council.

Mayor Halldin opened the public hearing.

Public Comment:
Kevin Shaw

Mayor Halldin closed the Public Hearing.

Motion to approve Item No. 6 by Councilmember Janda, seconded by Councilmember Gayaldo (including the revisions as verbally outlined by the Manager of Planning Services). Passed by the following vote:

Ayes:	Gayaldo, Halldin, Janda, Ruhkala
Noes:	Broadway
Absent:	None
Abstain:	None

ADJOURNMENT

Mayor Halldin adjourned the meeting at 2:00 a.m.

_____
Bill Halldin, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

DRAFT

SPECIAL MEETING OF THE
ROCKLIN CITY COUNCIL

December 13, 2022 at 5:30 PM
City Hall - Council Chambers (CLOSED SESSION)
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnlKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 852 9657 6408#.

3. When asked for your participant ID, press # to continue.

4. When asked for the meeting password, enter 979068#.

5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

5:30 p.m. - INTRODUCTION

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

2. Pledge of Allegiance.
   None.

3. Roll Call:
   Councilmembers: Paul Ruhkala, Greg Janda, Jill Gayaldo, Ken Broadway, Mayor Bill Halldin

CLOSED SESSION (Read Closed Session Items, Ask for Public Comment)

4. Pursuant to Government Code Section 54956.9(d)(2), Conference with Legal Counsel, Anticipated Litigation, Potential Exposure to Litigation: One Case.

Seeing no public comment, Mayor Halldin called for Closed Session at 5:30 p.m.

Closed Session ended at 6:00 p.m. with nothing to report.

ADJOURNMENT

Mayor Halldin adjourned the meeting at 6:00 p.m.

_____
Bill Halldin, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

DRAFT

REGULAR MEETING OF THE
ROCKLIN CITY COUNCIL

December 13, 2022
CLOSED SESSION – 5:30 p.m.
GENERAL SESSION – 6:00 p.m.

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnlKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 852 9257 6408#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 979068#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

5:30 p.m. – CLOSED SESSION (Roll Call, Read Closed Session Items, Ask for Public Comment)

1. Pursuant to Government Code Section 54956.8: Conference with Real Property Negotiators Properties: Outlook Drive Open Space, APN 017-350-057-000. Agency Negotiators: Aly Zimmermann, Sherri Conway and David Mohlenbrok. Negotiating Parties: James and Carla Dolislager; Rebecca Absi; Travis Lee; Leroy and Marilyn Lebeck; Eric and Virginia Leslie; John Peruch; John and Linda Russell; Steve Schlegel; Anthony Scott; David Sokolowski; Kevin Thomas and Michelle Ly Wright; Raul and Kathryn Velasquez. Under Negotiation: Price, Terms of Payment, or Both

2. Pursuant to Government Code Section 54956.9(c): Conference with Legal Counsel - Anticipated Litigation, Initiation of Litigation, One Case

Seeing no public comment, Mayor Halldin called for Closed Session at 5:33 p.m.

Closed Session ended at 6:01 p.m. with nothing to report.

6:00 p.m. - INTRODUCTION

3. Mayor Halldin called the meeting to order at 6:01 p.m.

4. Former Councilmember Patterson's children led the Pledge of Allegiance.

5. Roll Call:
Councilmembers: Paul Ruhkala, Greg Janda, Jill Gayaldo, Ken Broadway, Mayor Bill Halldin

AGENDA REVIEW

6. Agenda Modifications
   Vice Mayor Broadway requested to move Item No. 35 City Council Reports to follow Item No. 36 Special Presentations.

CITIZENS ADDRESSING THE CITY COUNCIL

7. Public Comment
   None.

ELECTION RESULTS

8. Resolution No. 2022-243 of the City Council of the City of Rocklin Declaring the Results of the Consolidated General Election Held in the City of Rocklin on November 8, 2022, for Two Councilmembers for Full (Four-Year) Terms and Measure F, the Transient Occupancy Tax Measure

   Hope Ithurburn, City Clerk presented to Council.

   Motion to approve Item No. 8 by Vice Mayor Broadway, seconded by Councilmember Janda. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

9. Resolution No. 2022-244 of the City Council of the City of Rocklin Declaring the Results of the Consolidated Special Election Held in the City of Rocklin on November 8, 2022, for One Councilmember for a Short (Two-Year) Term

   Hope Ithurburn, City Clerk presented to Council.

   Public Comment:
   Joe Patterson, Assemblyman

   Motion to approve Item No. 9 by Vice Mayor Broadway, seconded by Councilmember Gayaldo. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

DRAFT

OATH OF OFFICE

10. Oath of Office to the Newly Elected City Councilmember and Re-Elected City Councilmembers

    Hope Ithurburn, City Clerk administered the oath of office to Bill Halldin, Jill Gayaldo, and David Bass.

    Aly Zimmermann, City Manager thanked Councilmember Ruhkala.

    Mayor Halldin presented a plaque to Councilmember Ruhkala recognizing his time as Councilmember.

COUNCIL REORGANIZATION

11. Nomination and Selection of Mayor

    Councilmember Janda nominated Ken Broadway as Mayor for the 2022-2023 term.

    Motion to appoint Ken Broadway as Mayor for the 2022-2023 term passed by the following roll call vote:

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

12. Nomination and Selection of Vice Mayor

    Mayor Broadway nominated Greg Janda as Vice Mayor for the 2022-2023 term.

    Motion to appoint Greg Janda as Vice Mayor for the 2022-2023 term passed by the following roll call vote:

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

13. Oath of Office to Incoming Mayor and Vice Mayor for the 2022-2023 Term of Office

    Hope Ithurburn, City Clerk administered the oath of office to Ken Broadway and Greg Janda.

DRAFT

14. Special Presentation for Outgoing Mayor

    Assemblyman Joe Patterson presented a certificate to Councilmember Halldin recognizing his term as Mayor.

    Mayor Broadway presented a plaque to Councilmember Halldin recognizing his term as Mayor.

15. Recess (Reception)

    Councilmember Halldin called for a break at 6:32 p.m.; the meeting reconvened at 6:48 p.m.

CONSENT CALENDAR

16. Resolution No. 2022-247 of the City Council of the City of Rocklin Approving the City Council Regular Meeting Calendar - January through December 2023

17. Resolution No. 2022-248 of the City Council of the City of Rocklin Adopting the Revised City Council Procedural Rules

18. Resolution No. 2022-249 of the City Council of the City of Rocklin Commending the Rocklin High School Varsity Water Polo Team

19. Accounts Paid List July 1, 2022 - September 30, 2022

20. Resolution No. 2022-250 of the City Council of the City of Rocklin Authorizing the City Manager to Submit Claims for Transportation Development Funds

21. Resolution No. 2022-251 of the City Council of the City of Rocklin Accepting the Quarterly Financial Report for the Quarter Ended September 30, 2022 And Amending the Fiscal Year 2022/23 Budget

22. Resolution No. 2022-252 of the City Council of the City of Rocklin Accepting Development Impact Fee Reports for the Fiscal Year Ending June 30, 2022 as Required by Government Code Sections 66000 Et Seq

23. Report from the Human Resources Division of the Administrative Services Department as required by City of Rocklin Municipal Code 2.48 – Police Salaries

24. Resolution No. 2022-253 of the City Council of the City of Rocklin Adopting a Revised Temporary Positions Salary Schedule, and Authorizing the City Manager to Maintain the Existing Hourly Wage for Current Employees Adversely Impacted by the Revision to the Salary Schedule

25. Resolution No. 2022-254 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute Amendment No. 1 to the Park Mow Services Agreement with Dominguez Landscape Services, Inc.

26. Resolution No. 2022-255 of the City Council of the City of Rocklin Accepting the Public Work known as the SWRA East Pathway Phase II Project, Approving the Notice of Completion, and Authorizing the Execution and Recordation of the Notice on Behalf of the City (Consolidated Engineering, Inc.)

27. Resolution No. 2022-256 of the City Council of the City of Rocklin Awarding the Contract for the Police Department Men's Locker Room Shower Refurbishment to PBM Construction, Inc. and Authorizing the City Manager to Execute an Agreement with PBM Construction, Inc.

28. Authorize the City Manager to Purchase Goods and Supplies through the OMNIA Partners and National Association of State Procurement Officials Cooperative Purchasing Programs.

    A. Resolution No. 2022-257 of the City Council of the City of Rocklin Authorizing the City Manager to Purchase Goods and Supplies through the OMNIA Partners Cooperative Purchasing Program

    B. Resolution No. 2022-258 of the City Council of the City of Rocklin Authorizing the City Manager to Purchase Goods and Supplies through the Cooperative Purchasing Agreement with National Association of State Procurement Officials

29. Resolution No. 2022-259 of the City Council of the City of Rocklin Awarding the Contract for the Springview Area Road Resurfacing (Cape Seal) to American Pavement Systems, Inc. and Authorizing the City Manager to Execute an Agreement with American Pavement Systems, Inc.

30. Ordinance No. 1153 Of The City Council Of The City Of Rocklin Amending The Northwest Rocklin General Development Plan And Rezoning An Approximately 10.4 Acre Site From Planned Development Commercial (PD-C) And Planned Development Business Professional (PD-BP) To Planned Development 22 Minimum Dwelling Units Per Acre (PD-22+) (PLACER CREEK APARTMENTS / PDG2022-0005 and Z2017-0006)

31. Resolution No. 2022-260 of the City Council of the City of Rocklin Approving the Final Map of Croftwood Phase 4 (Crowne Point Phase I Unit 4) Subdivision(SD-88-05, SPU-91-04) and Approving and Authorizing Execution of a Subdivision Improvement Agreement

DRAFT

32. Ordinance No. 1154 Of The City Council Of The City Of Rocklin Adopting the 2022 Edition of the California Building and Fire Codes, Including Administrative Regulations and Local Amendments

33. Building Plan Review, Inspection and Related Services Contracts

    A. Resolution No. 2022-261 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Contract for Services with 4Leaf, Inc.

    B. Resolution No. 2022-262 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Contract for Services with Bureau Veritas North America, Inc.

    C. Resolution No. 2022-263 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Contract for Services with Shums Coda Associates Inc.

    D . Resolution No. 2022-264 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Contract for Services with BPR Consulting Group LLC

34. College Park Project

    A. Ordinance No. 1155 Of The City Council Of The City Of Rocklin Amending The Sierra College General Development Plan To Remove The 72.5-Acre College Park North Village Area (College Park / PDG2017-0001)

    B. Ordinance No. 1156 Of The City Council Of The City Of Rocklin Amending The Rocklin Road East Of I-80 General Development Plan To Remove The 17.5-Acre College Park South Village Area (College Park / PDG2022-0007)

    C. Ordinance No. 1157 Of The City Council Of The City Of Rocklin Adopting The College Park General Development Plan And Rezoning The College Park North Village From Planned Development Community College (PD-CC) To Planned Development Commercial (PD-C), Planned Development 8.4 (PD-8.4), Planned Development 15.4 (PD-15.4), Planned Development 15.5+ (PD-15.5+), Planned Development Park (PD-P), And Planned Development Open Area (PD-OA) And Rezoning The College Park South Village From Planned Development Commercial (PD-C), Open Area (OA), Park (P), And Residential Single Family 10,000 S.F. Minimum Lot (R1-10) To Planned Development Business Professional/Commercial (PD-BP/C), Planned Development 15.5+ (PD-15.5+), Planned Development 8.4 (PD-8.4), Planned Development Open Area (PD-OA) And Planned Development Park (PD-P) (College Park / PDG2022-0006, Z2017-0001)

D . Ordinance No. 1158 Of The City Council Of The City Of Rocklin Approving A Development Agreement By And Between The City Of Rocklin And Sierra Joint Community College District, Evergreen Sierra East LLC, Cresleigh Homes Corporation, And USA Properties, Inc., Relative To The Development Known As The College Park Project (College Park / DA2022-0001)

Motion to approve Item Nos. 16 – 34 by Councilmember Halldin, seconded by Vice Mayor Janda. Passed by the following vote:

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

CITY COUNCIL REPORTS

35. City Council Reports

Councilmember Halldin reported attendance at a Western Placer Waste Management Authority (WPWMA) board meeting, a Greater Sacramento Economic Council meeting, a meeting with Assemblyman Patterson and the Governor's Infrastructure's Chief to discuss infrastructure needs, and the Christmas Tree Lighting event.

Councilmember Gayaldo reported attendance at a Placer Mosquito & Vector Control District board meeting, a Sacramento Area Council of Governments (SACOG) board meeting, the Christmas Tree Lighting event, and the City's Fire Department's Santa Firetruck Tour.

Mayor Broadway reported attendance at the City's Fire Department's Santa Firetruck Tour, and noted the Sunset Whitney Recreation Area Trail Opening, and the Christmas Tree Lighting event, and a Placer County Transportation Planning Agency (PCTPA) board meeting.

SPECIAL PRESENTATIONS

36. Resolution of the City Council of the City of Rocklin Commending the Rocklin High School Varsity Water Polo Team

Councilmember Halldin presented the special resolution to the Rocklin High School Varsity Water Polo Team coach and players.

ORDINANCES

37. Introduce an Ordinance, Waive the Full Reading and Read by Title Only, an Ordinance of the City Council of the City of Rocklin Amending Chapter 3.16 of the Rocklin Municipal Code to Enact Article VIII Pertaining to the Reduction of Park Improvement, Trail,

Community and Recreation Facilities and Public Facilities Impact Fees for Certain Affordable Housing Developments

Elizabeth Sorg, Management Analyst presented to Council.

Motion to approve Item No. 37 by Vice Mayor Janda, seconded by Councilmember Gayaldo. Passed by the following vote:

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

PUBLIC HEARINGS

38. Resolution No. 2022-265 of the City Council of the City of Rocklin Amending Solid Waste Collection Service Rates Within the Incorporated Limits of the City of Rocklin

Rick Lawrence, Public Services Manager presented to Council.

Mayor Broadway opened the public hearing.

Public Comment:
None.

Mayor Broadway closed the public hearing.

Motion to approve Item No. 38 by Vice Mayor Janda, seconded by Councilmember Halldin. Passed by the following vote:

Ayes:	Broadway, Gayaldo, Halldin, Janda, Ruhkala
Noes:	None
Absent:	None
Abstain:	None

39. Whitney Ranch Unit 49

General Plan Amendment, GPA2021-0004
General Development Plan Amendment, PDG2021-0003
Rezone, Z2022-0002
Tentative Subdivision Map, SD2021-0003

The City is considering the following project subject to staff determination of CEQA compliance.

A. Resolution No. 2022-266 of the City Council of the City of Rocklin Approving An Amendment To The General Plan Of The City Of Rocklin To Change The Land Use Designation Of Approximately 19.9 Acres From Public Quasi Public To Low Density Residential (Whitney Ranch Unit 49 / GPA2021-0004)

B. Introduce an Ordinance, Waive the Full Reading and Read by Title Only, an Ordinance Of The City Council Of The City Of Rocklin Amending The Northwest Rocklin General Development Plan And Rezoning An Approximately 19.9-Acre Site From Junior High School (School)/Planned Development 5 Units To The Acre (PD-5) To Planned Development 3.3 Units To The Acre (PD-3.3C) (Whitney Ranch Unit 49 / PDG2021-0003 and Z2022-0002)

C. Resolution No. 2022-267 of the City Council of the City of Rocklin Approving A Small Lot Tentative Subdivision Map (Whitney Ranch Unit 49 / SD2021-0003)

Dara Dungworth, Senior Planner present to Council.

Applicant David Berry presented to Council.

Mayor Broadway opened the Public Hearing.

Public Comment:
Justin

Mayor Broadway closed the Public Hearing.

Motion to approve Item No. 39.A by Vice Mayor Janda, seconded by Councilmember Bass. Passed by the following vote:

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

Motion to approve Item No. 39.B by Vice Mayor Janda, seconded by Councilmember Gayaldo. Passed by the following vote:

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

Motion to approve Item No. 39.C by Vice Mayor Janda, seconded by Councilmember Gayaldo. Passed by the following roll call vote:

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

REPORTS FROM CITY OFFICIALS

40. City Manager Report

Aly Zimmermann, City Manager welcomed Councilmember Dave Bass and thanked former Mayor Bill Halldin for his service, wished all a happy holidays with a reminder that City Hall will be closed for holiday furlough from December 24th through January 2nd.

COUNCIL REQUESTS FOR FUTURE AGENDA ITEMS

- Honoring Maggie Lloyd
- Measure F Dedication of Funding Discussion

Closed Session resumed at 7:45 p.m. and ended at 8:24 p.m.

Item #1: Council gave direction to staff.
Item #2: Nothing to report.

ADJOURNMENT

Mayor Broadway adjourned the meeting at 8:24 p.m.

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

DRAFT

REGULAR MEETING OF THE
ROCKLIN CITY COUNCIL

January 10, 2023

Notice of Teleconference Meeting Location:
Calle Acuario E. Del Pescador, #C-203
Baja Norte, CA

GENERAL SESSION at 6:00 p.m.

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81859705492?pwd=bDdpSVk0bFcwQktZcUF0SzJlcnIKdz09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 831 5123 1300#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 587227#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

CALL TO ORDER
Mayor Broadway called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL
Councilmembers: David Bass, Bill Halldin, Jill Gayaldo (via Zoom), Greg Janda, Mayor Ken Broadway

AGENDA REVIEW
None.

CITIZENS ADDRESSING THE CITY COUNCIL
None.

1. REPORTS FROM CITY COUNCIL AND CITY MANAGER
   City Council Reports

   Councilmember Gayaldo reported attendance at a Sacramento Area Council of Governments (SACOG) board meeting.

   Councilmember Halldin expressed appreciation to the City's Public Services team for their efforts in reaction to the recent storms.

Vice Mayor Janda reported attendance at a Pioneer Community Energy board meeting.

Mayor Broadway reported attendance at a Placer County Flood Control and Drainage District board meeting.

City Manager Report

Aly Zimmermann, City Manager expressed appreciation to the Public Services, Fire Department, and the Police Department for their efforts in reaction to the recent storms and provided an update on property damage, promoted the Ruhkala Awards, reminded of the City Hall closure on January 16th due to the Martin Luther King Jr. holiday, as well as announced a Special Joint Meeting of the City Council and Planning Commission to be held on January 17th at 6:00 p.m.

2. CONSENT CALENDAR

2.A Pulled for discussion.

2.B Resolution No. 2023-2 of the City Council of the City of Rocklin Establishing Councilmember Appointments to Various Subcommittees, Committees, and Work Groups.

2.C 1. Ordinance No. 1159 of the City Council of the City of Rocklin Amending Chapter 3.16 of the Rocklin Municipal Code to Enact Article VIII Pertaining to the Reduction of Park Improvement, Trail, Community and Recreation Facilities, and Public Facilities Impact Fees for Certain Affordable Housing Developments.

2. Resolution No. 2023-3 of the City Council of the City of Rocklin Adopting the Fee Reduction Rate for Park Improvement, Trail, Community and Recreation Facilities, and Public Facilities Impact Fees for Qualified Affordable Housing Developments.

2.D Received the Treasurer's report for the Quarter Ended September 30, 2022.

2.E Resolution No. 2023-4 of the City Council of the City of Rocklin Approve an Additional Allocation, Assign a Salary Range for City Engineer, and Approve Updated Management Salary Schedules.

2.F Resolution No. 2023-5 of the City Council of the City of Rocklin Adopt a Side Letter of Agreement to the Memorandum of Understanding between the City of Rocklin and the Rocklin Police Officers' Association to Modify the Available Shift Schedules for Evidence/Property Technician and Police Technical Assets Coordinator.

2.G Resolution No. 2023-6 of the City Council of the City of Rocklin Awarding the Contract for the Upgrade and Maintenance of the Audio-Visual Equipment in the City Hall Council

Chambers to AVI-SPL, LLC., and Authorizing the City Manager to Execute an Agreement with AVI-SPL, LLC.

2.H Resolution No. 2023-7 of the City Council of the City of Rocklin Accepting the Public Work Known as Granite Bluff Phase 2 Subdivision Improvements, Public Streets (SD2014-0003), Approving the Notice of Completion Thereof, and Authorizing and Directing the Execution and Recordation of Said Notice on Behalf of the City (KB Home Sacramento Inc., a California Corporation).

2.I Pulled for discussion.

Motion to approve Item Nos. 2.B – 2H by Councilmember Halldin, seconded by Vice Mayor Janda. Passed by the following vote:

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

2.A Resolution No. 2023-1 of the City Council of the City of Rocklin Updating Appointments to the Various Joint Power Agencies, Placer County Committees, Regional Boards, and the City's Architectural Review Committee.

Motion to approve Item No. 2.A by Vice Mayor Janda, seconded by Councilmember Halldin (including the revisions outlined by Council). Passed by the following vote:

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

2.I Ordinance No. 1160 of the City Council of the City of Rocklin Amending The Northwest Rocklin General Development Plan And Rezoning An Approximately 19.9-Acre Site From Junior High School (School)/Planned Development 5 Units To The Acre (PD-5) To Planned Development 3.3 Units To The Acre (PD-3.3C)

(Whitney Ranch Unit 49 / PDG2021-0003 and Z2022-0002)

Dara Dungworth presented to Council.

Public Comment:
Neil Bullock

Motion to approve Item No. 2.I by Councilmember Halldin, seconded by Vice Mayor Janda. Passed by the following vote:

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

3. SPECIAL PRESENTATIONS

None.

4. PUBLIC HEARINGS

None.

5. DISCUSSION ITEMS

None.

6. FUTURE AGENDA ITEMS

None.

7. CLOSED SESSION

7.A Pursuant to Government Code section 54956.9(d)(1), Conference with Legal Counsel, Existing Litigation City of Rocklin v. Legacy Family Adventures and David Busch, El Dorado Superior Court Case No. PC2019039, Third District Court of Appeal Case No. C091172

Anticipated Litigation, Potential Exposure to Litigation: One Case.

7.B

Pursuant to Government Code Section 54956.9(d)(2), Conference with Legal Counsel, Anticipated Litigation, Potential Exposure to Litigation: One Case.

Public Comment:
Roland Candee

Mayor Broadway called for Closed Session at 6:43 p.m.

Closed Session ended at 7:31 p.m. with nothing to report.

ADJOURNMENT

Mayor Broadway adjourned the meeting at 7:31 p.m.

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

DRAFT

SPECIAL JOINT MEETING OF THE ROCKLIN CITY COUNCIL
AND PLANNING COMMISSION

January 17, 2023

Notice of Teleconference Meeting Location:
Calle Acuario E. Del Pescador, #C-203
Baja Norte, CA

SESSION at 6:00 p.m.

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/87038972478?pwd=dFBZMUxTNEpDVXhQOCs3T1hHY0RiQT09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 870 3897 2478#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 829097#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

CALL TO ORDER

Mayor Broadway called the meeting to order at 6:01 p.m.

PLEDGE OF ALLEGIANCE

Pledge of Allegiance was led by Mayor Broadway.

ROLL CALL

Councilmembers: David Bass, Bill Halldin, Jill Gayaldo (via Zoom), Greg Janda, Mayor Ken Broadway

Commissioners: Gregg McKenzie (Chair), Roberto Cortez, Sharee Hess, Michael Barron, Twiana Armstrong

CITIZENS ADDRESSING THE CITY COUNCIL

None.

1. DISCUSSION ITEMS

1.A Citywide Fiscal Impact Analysis

Sherri Conway, Assistant City Manager presented to Council and Commissioners and introduced Sara Mares, NBS Consulting who also presented.

ADJOURNMENT

Mayor Broadway adjourned the meeting at 7:18 p.m.

_____

Ken Broadway, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

REGULAR MEETING OF THE
ROCKLIN CITY COUNCIL

January 24, 2023
GENERAL SESSION at 6:00 p.m.

AMENDED AGENDA
*Please note an additional Exhibit has been attached to item 4.A. Hard copies are available at the City Clerk's Office and upon request.

AMENDED AGENDA
*Please note the additions of Item 5.B under Discussions Items, and Item 8.B and 8.C under Closed Session.

REGULAR MEETING OF THE ROCKLIN CITY COUNCIL, ROCKLIN PUBLIC FINANCING AUTHORITY AND SUCCESSOR AGENCY

Notice of Teleconference Meeting Location:
Courtyard Atlanta Perimeter Center
6250 Peachtree-Dunwoody Rd
Atlanta, GA 30328

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/89859225758?pwd=QkF2dG96YjdUZEdjREhXc1BsVTVGQT09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 898 5922 5758#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 831741#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

CALL TO ORDER
Vice Mayor Janda called the meeting to order at 6:04 p.m.

ROLL CALL
Councilmembers: David Bass, Bill Halldin, Jill Gayaldo, Greg Janda, Mayor Ken Broadway (Via Zoom)

PLEDGE OF ALLEGIANCE
Vice Mayor Janda led the Pledge of Allegiance.

DRAFT

Vice Mayor notified the public that Zoom participation is currently unavailable due to technical difficulties; however public comment will be received via email to the City Clerk during the meeting.

AGENDA REVIEW

Vice Mayor Janda requested to move Citizens Addressing the City Council section to follow Reports from City Council and City Manager.

Vice Mayor Janda called for a recess at 6:25 p.m. due to technical difficulties; meeting reconvened at 6:45 p.m. with the streaming of the meeting in place and functioning.

CITIZENS ADDRESSING THE CITY COUNCIL

Mark Riffey, Pioneer Community Energy Board provided a presentation to Council.
Izzy Doyle, spoke on a Girl Scout project.

1. REPORTS FROM CITY COUNCIL AND CITY MANAGER

City Council Reports

Councilmember Bass reported presenting to the Yankee Hill Homeowner's Association (HOA) and the League of California Cities New Councilmember Conference.

Councilmember Halldin reported attendance at a Western Placer Waste Management Authority (WPWMA) board meeting.

Councilmember Gayaldo reported attendance at a Sacramento Area Council of Governments (SACOG) board meeting and a funeral service for Bud Nobili.

Mayor Broadway reported attendance at the Telugu Association of Sacramento's 20th anniversary event, and the Martin Luther King Jr. Day celebration event.

City Manager Report

Aly Zimmermann, City Manager provided information regarding a citywide survey distributed to residents and promoted the Restore Rocklin Program.

2. CONSENT CALENDAR

2.A Pulled for discussion.

2.B Approved a Proclamation Recognizing Health for Humanity Yogathon.

2.C Pulled.

2.D Resolution No. 2023-9 of the City Council of the City of Rocklin Approving the Agreement with Willdan Financial Services for Special Tax and Assessment District Administration Services and Authorizing the City Manager to Execute the Agreement.

2.E Resolution No. 2023-10 of the City Council of the City of Rocklin Approving an Additional Allocation, Assigning a Salary Range for Park Services Aide, and Approving the Updated Public Service Employees Salary Schedule.

2.F Resolution No. 2023-11 of the City Council of the City of Rocklin Authorizing the City Manager to Execute a Memorandum of Understanding with the California Department of Justice Accepting a Tobacco Law Enforcement Grant.

2.G Received the Quarterly Building report for the Quarter Ended December 31, 2022.

2.H Resolution No. 2023-12 of the City Council of the City of Rocklin Rescinding the Previous Approval (City Council Resolution No. 2022-260) and Approving the Revised Final Map of Croftwood Phase 4 (Crowne Point Phase I Unit 4) Subdivision (SD-88-05, SPU-91-04), and Approving and Authorizing Execution of a Subdivision Improvement Agreement.

Motion to approve Item Nos. 2.B, 2.D – 2H by Councilmember Gayaldo, seconded by Councilmember Halldin. Passed by the following roll call vote:

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

2.A Resolution No. 2023-8 of the City Council of the City of Rocklin Authorizing the City Manager to Execute the Agency Report of Public Official Appointments (FPPC Form 806).

Motion to approve Item No. 2.A (including revisions as outlined by Council) by Councilmember Halldin, seconded by Councilmember Bass. Passed by the following roll call vote:

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

2.C Approved the Expenditure of up to $30,000 of American Rescue Plan Act State and Local Fiscal Recovery Funds to Offset a Loss in Revenue caused by COVID-19 for the Placer County Law Enforcement Chaplaincy.

Public Comment:
Mike Boon, Placer County Law Enforcement Chaplaincy

Police Captain Trent Jewell

Councilmember Gayaldo recused herself reporting a conflict of interest as she serves on the Placer County Law Enforcement Chaplaincy board.

Motion to approve Item No. 2.C by Councilmember Halldin, seconded by Councilmember Bass. Passed by the following roll call vote:

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

3. SPECIAL PRESENTATIONS

3.A Proclamation Recognizing Health for Humanity Yogathon.

Vice Mayor Janda presented the proclamation to Rohit Prakash.

3.B Received a presentation of the Rocklin Police Department's Community Oriented Policing and Problem Solving (C.O.P.P.S.) Unit

Police Chief Rustin Banks introduced both Lieutenant Neil Costa and Sergeant Jonas Wilks who presented to Council.

4. PUBLIC HEARINGS

4.A Resolution No. 2023-13 of the City Council of the City of Rocklin Granting or Denying the Appeal, and Either Affirming, Modifying, or Reversing the Planning Commission's Approval of Specific Plan Use Permit Amendment for the Pottery World Highway Wall.

Nathan Anderson, Senior Planner presented to Council.

Ann Garret, Pottery World presented to Council.
Raymond Burris, Architect presented to Council.

Councilmember Gayaldo and Bass reported ex-parte communications.

Vice Mayor Janda opened the Public Hearing.

Public Comment:
John Hughes, Pottery World

Vice Mayor Janda closed the public hearing.

DRAFT

Motion to approve Item No. 4.A (including the modifications outlined by Council) by Councilmember Gayaldo, seconded by Councilmember Bass. Passed by the following roll call vote:

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

5. DISCUSSION ITEMS

5.A

1. Introduced an Ordinance, Waived the Full Reading and Read by Title Only, an Ordinance of the City Council of the City of Rocklin Enacting Chapter 2.43 of the Rocklin Municipal Code, Establishing an Arts Commission.

2. Introduced an Ordinance, Waived the Full Reading and Ready by Title Only, an Ordinance of the City Council of the City of Rocklin Amending Chapter 2.44 of the Rocklin Municipal Code to Revise the Parks, Recreation and Arts Commission to the Parks and Recreation Commission.

3. Resolution No. 2023-14 of the City Council of the City of Rocklin Dissolving the Arts Task Force Working Group of the Parks, Recreation and Arts Commission.

Sherri Conway, Assistant City Manager presented to Council.

Public Comment:
Roger Peterson

Motion to approve Item No. 5.A.1 by Councilmember Gayaldo, seconded by Councilmember Halldin. Passed by the following roll call vote:

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

Motion to approve Item No. 5.A.2 by Councilmember Gayaldo, seconded by Councilmember Halldin. Passed by the following roll call vote:

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

Motion to approve Item No. 5.A.3 by Councilmember Gayaldo, seconded by Councilmember Halldin. Passed by the following roll call vote:

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

5.B Resolution No. 2023-15 of the City Council of the City of Rocklin Determining an Emergency Exists that Requires the Immediate Expenditure of Public Money to Safeguard Life, Health, Property, or Essential Public Services and Authorizing the City Manager to Take Action Necessary to Repair or Replace Failed Portions of Midas Avenue.

Justin Nartker, Public Services Director presented to Council.
Police Chief Rustin Banks responded to questions from Council.

Public Comment:
Roger Peterson
Benjamin Bjorkman

Motion to approve Item No. 5.B by Councilmember Gayaldo, seconded by Councilmember Halldin. Passed by the following roll call vote:

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

6. CITY COUNCIL ACTING AS SUCCESSOR AGENCY

6.A Resolution No. 2023-45 SA of the City Council of the City of Rocklin Approving the Successor Agency's Recognized Obligation Payment Schedule for Fiscal Year 2023/24, and Authorizing Successor Agency Staff to Submit the ROPS to the Placer County Consolidated Oversight Board.

Angela Doyle, Senior Accountant presented to Council.

Motion to approve Item No. 6.A by Councilmember Gayaldo, seconded by Councilmember Halldin. Passed by the following roll call vote:

Ayes:	Bass, Broadway, Gayaldo, Halldin, Janda
Noes:	None

Absent: None
Abstain: None

7. FUTURE AGENDA ITEMS

- Recognize appointed members of the Art Task Force for their service.
- Solar panels installed at city facilities and shade structures.

8. CLOSED SESSION

8.A Pursuant to Government Code section 54957.6, Conference with Labor Negotiators, Agency representatives: City Manager Aly Zimmermann, Director of Administrative Services Tameka Usher, and Deputy Director of Administrative Services Daniel Choe; Employee organization: City of Rocklin Public Service Employees, represented by AFSCME Council 57, Local 146 AFL-CIO.

8.B Pursuant to Government Code section 54957, Threat to Public Services or Facilities, Consultation with City Manager and City Attorney.

8.C Pursuant to Government Code section 54956.9(d)(1), Conference with Legal Counsel, Existing Litigation, Citizens Voice Organization v. City of Rocklin, et al. Placer Superior Court Case No. S-CV-0049731.

Seeing no public comment, Vice Mayor Janda called for Closed Session at 8:41 p.m.

Closed Session ended at 10:03 p.m. with nothing to report.

ADJOURNMENT

Vice Mayor Janda adjourned the meeting at 10:03 p.m.

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

DRAFT

REGULAR MEETING OF THE
ROCKLIN CITY COUNCIL

February 14, 2023

GENERAL SESSION at 6:00 p.m.

AMENDED AGENDA
*Please note the additions of Attachment #1
under Consent Calendar, Item #2.A and
Attachment #2 under Discussion Item, Item 5.B.

Council Chambers
3970 Rocklin Road, Rocklin, CA 95677
www.rocklin.ca.us

MEETING MINUTES
-DRAFT-

IMPORTANT NOTICE REGARDING CITY COUNCIL MEETINGS

The public may listen to audio or view the meeting via live stream at https://www.rocklin.ca.us/agendas-minutes.
The public is welcome to attend in person or participate virtually.
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 up until 3:00 p.m. on the meeting day.
Those wishing to make a public comment in person, although not required, speakers are requested to complete a speaker card and present to the City Clerk.

Public comments should be submitted to the City Clerk at PublicComments@rocklin.ca.us. Emailed public comments will be distributed to Council and treated as a public record.

This meeting will also be offered via Zoom Webinar and the public is welcome to make a public comment through Zoom following the steps below:

How To Make A Public Comment By Zoom

When you join the meeting, you will be muted by default. To inform the City Clerk that you would like to make a public comment, you will use the "Raise Hand" feature. Information on how to use the raise hand feature can be found on the Zoom website here: https://support.zoom.us/hc/en-us/articles/205566129-Raising-your-hand-in-a-webinar

ZOOM Participation via computer or smartphone

You can join the meeting from your computer using a web browser or the Zoom software (if it is installed). You can also join the meeting using the Zoom app on your Apple IOS or Android device. Click the link below to join the Zoom meeting:

https://us02web.zoom.us/j/81802343321?pwd=Z1RZSG1NZzVOaVYxTkZ1eFRPd3o4UT09

ZOOM Participation by telephone (Audio Only Option)

1. Dial (669) 900-6833.
2. When asked for the meeting ID, enter 818 0234 3321#.
3. When asked for your participant ID, press # to continue.
4. When asked for the meeting password, enter 375993#.
5. You will be muted by default. To inform the City Clerk that you would like to make a public comment, dial *9 to "Raise your hand". The Clerk will unmute you when it is your turn to speak.

For those requiring a modification or accommodation under the Americans with Disabilities Act, please contact Hope Ithurburn, City Clerk at (916) 625.5564 or via email at hope.ithurburn@rocklin.ca.us.

CALL TO ORDER
Mayor Broadway called the meeting to order at 6:00 p.m.

PLEDGE OF ALLEGIANCE
Mayor Broadway led the pledge of allegiance.

ROLL CALL
Councilmembers: David Bass, Bill Halldin, Jill Gayaldo, Greg Janda, Mayor Ken Broadway

AGENDA REVIEW
None.

CITIZENS ADDRESSING THE CITY COUNCIL
Gabby McKearnon spoke on concerns regarding the recent storms and damage to her private property.

1. REPORTS FROM CITY COUNCIL AND CITY MANAGER

City Council Reports

Councilmember Bass reported attendance at a webinar regarding emergency relief hosted by Senator Padilla's Office.

Councilmember Halldin reported attendance at a Western Placer Waste Management Authority (WPWMA) board meeting as well as a Robotic Club's event at Rocklin Elementary.

Councilmember Gayaldo reported attendance at a County of Placer Homelessness Advisory Committee meeting, the William Jessup's International Night event, the Allegiant Giving fundraising event, a Sacramento Area Council of Governments Transportation Committee meeting, and the City's Fire Department Storytime at the Station reading event.

Vice Mayor Janda reported attendance at a Placer County Transportation Planning Agency (PCTPA) board meeting.

Mayor Broadway thanked staff for coordinating his remote participation at the January 24th City Council meeting and reported attendance at Victory High School's career event.

City Manager Report

Aly Zimmermann, City Manager provided a reminder that City Hall will be closed due to to President's Day, the cancelation of the February 28th City Council meeting, as well as provided an update on the Roundabout project and the Midas Storm Drain Failure Sinkhole project.

Justin Nartker, Director of Public Services responded to questions from Council.

2. CONSENT CALENDAR

2.A Resolution No. 2023-16 of the City Council of the City of Rocklin Honoring Maggie Lloyd's Contributions to the Tri City Little League.

2.B Rocklin Arts Commission

1. Ordinance No.1162 of the City Council of the City of Rocklin Enacting Chapter 2.43 of the Rocklin Municipal Code, Establishing an Arts Commission.

2. Ordinance No. 1163 of the City Council of the City of Rocklin Amending Chapter 2.44 of the Rocklin Municipal Code to Revise the Parks, Recreation and Arts Commission to the Parks and Recreation Commission.

2.C Resolution No. 2023-17 of the City Council of the City of Rocklin Approve to Adopt a Side Letter of Agreement to the Memorandum of Understanding between the City of Rocklin and the Rocklin Firefighter's Union to Modify Article 33 Subsection III Extension of Probationary Periods.

2.D Resolution No. 2023-18 of the City Council of the City of Rocklin Approving the Updated Tier 2 Commitment Agreement Between the City of Rocklin, County of Placer, City of Roseville, and City of Lincoln and Authorizing the City Manager to Execute it on Behalf of the City of Rocklin.

2.E Resolution No. 2023-19 of the City Council of the City of Rocklin Accepting the Public Work Known as Northwest Rocklin Sewer Annexation Construction, Approving the Notice of Completion Thereof, and Authorizing and Directing the Execution and Recordation of Said Notice on Behalf of the City (LaFleur Excavating, Inc.).

2.F Resolution No. 2023-20 of the City Council of the City of Rocklin Approving Amendment No. 1 to the Contract for Services with Jacobs Engineering Group, Inc., and Authorizing the City Manager to Execute Amendment No. 1.

2.G Pulled for discussion.

2.H Resolution No. 2023-22 of the City Council of the City of Rocklin Approving the Final Map of Stanford Terrace 1 Lot Condominium Subdivision (SD-2013-05).

2.I Resolution No. 2023-23 of the City Council of the City of Rocklin Approving the Notice of Completion for the Works Known as Nellia Court for Nellia (formerly Samoylovich) Estates (DL-2003-03), and Authorizing and Directing the Execution and Recordation of Said Notice on Behalf of the City (Multigroup, LLC, a California Limited Liability company).

Motion to approve Item Nos. 2.A – 2.F, 2.H and 2.I by Vice Mayor Janda, seconded by Councilmember Gayaldo. Passed by the following vote:

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

2.G Resolution No. 2023-21 of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Execute a Services Agreement for Open Space Monitoring Services with Vollmar Natural Lands Consulting, Inc.

Justin Nartker, Director of Public Services presented to Council.

Motion to approve Item No. 2.G by Vice Mayor Janda, seconded by Councilmember Bass.

Motion to amend the motion to limit reimbursement to mileage within the City of Rocklin by Councilmember Halldin. Motion died due to a lack of a second.

Original motion as proposed passed by the following vote:

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

3. SPECIAL PRESENTATIONS

None.

4. PUBLIC HEARINGS

4.A Resolution No. 2023-24 of the City Council of the City of Rocklin Approving a Four-Year Time Extension of a Tentative Subdivision Map and an Oak Tree Preservation Plan Permit (Granite Lakes Estates Time Extension / SD-2000-02A & TRE-2000-33A).

Bret Finning, Planning Services Manager presented to Council.

Applicant, Dave Cook, Cook Development Consulting Services presented to Council.

Councilmember Halldin, Vice Mayor Janda, and Mayor Broadway reported ex-parte communications.

Mayor Broadway opened the public hearing.

Public Comments:
Guadalupe R.
Andrew Katakis, Developer

Mayor Broadway closed the public hearing.

Motion to approve Item No. 4.A by Councilmember Halldin, seconded by Councilmember Bass. Passed by the following roll call vote:

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

5. DISCUSSION ITEMS

5.A Received an Update on Proposed Changes to the City's Key Management Practices, and Provide Direction to Staff.

Daniel Choe, Deputy Director of Administrative Services presented to Council.

Council provided direction to staff.

5.B Provide Direction to Staff Based on Melton Design Group's Findings and Recommendations within the Proposed Master Plan for Sunset Whitney Recreation Area.

Kevin Huntzinger, Deputy Director of Parks and Recreation presented to Council and introduced Greg Melton and Sarah Crossley of Melton Design Group who also presented to Council along with Robert Goss of Wilson Design Studio Landscape Architecture.

Council provided direction to staff.

5.C Received a Report Regarding Emergency Repairs at Tanus Circle in Accordance with Section 22050 of the California Public Contract Code.

Rick Lawrence, Public Services Manager presented to Council.

6. FUTURE AGENDA ITEMS

None.

7. CLOSED SESSION

7.A Pursuant to Government Code Section 54956.9(d)(1), Conference with Legal Counsel, Existing Litigation City of Rocklin v. Legacy Family Adventures and David Busch, El Dorado Superior Court Case No. PC2019039, Third District Court of Appeal Case No. C091172, California Supreme Court Case No. S278391.

7.B Pursuant to Government Code Section 54956.9(c): Conference with Legal Counsel-Anticipated Litigation, Initiation of Litigation, One Case.

Seeing no public comment, Mayor Broadway called for Closed Session at 9:20 p.m.

Closed Session ended at 9:55 p.m. with nothing to report.

ADJOURNMENT

Mayor Broadway adjourned the meeting at 9:55 p.m.

_____

Ken Broadway, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Single Audit Report for the Year Ending June 30, 2022

Date: March 14, 2023

Submitted By: Angela Doyle, Senior Accountant
Daniel Choe, Deputy Director of Administrative Services

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, 2022.

Background:
The 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 obtain a Single Audit. The City of Rocklin, had federal award expenditures of $2,146,831, during the year ended June 30, 2022, therefore a single audit is required. This single audit also reports the expenditures to the City of Rocklin's Community Development Block Grant (CDBG) – Housing and Urban Development (HUD) Entitlement Grant sub recipients.

A single audit, performed by the auditing firm of Chavan and Associates for the year ended June 30, 2022, has been completed, and the Single Audit Report for the year ended June 30, 2022 has been prepared (Attachment 2 - Exhibit A). There were no findings of internal control weakness or instance of non-compliance reported as a result of the single audit.

Staff recommends the City Council adopt a resolution (Attachment 1) to accept the single audit for the fiscal year ended June 30, 2022.

ATTACHMENTS:
1. Resolution - City of Rocklin Single Audit Report 2022
2. Resolution Exhibit A - City of Rocklin Single Audit Report 2022

RESOLUTION NO. 2023-XX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
ACCEPTING AND APPROVING THE SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022, 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, 2022, attached hereto as Exhibit "A" and by this reference incorporated herein, is accepted and approved.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

CITY OF ROCKLIN, CALIFORNIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2022

Chavan & Associates, LLP
Certified Public Accountants
15105 Concord Circle, Ste 130
Morgan Hill, CA 95037

CITY OF ROCKLIN, CALIFORNIA
SINGLE AUDIT REPORT
TABLE OF CONTENTS
JUNE 30, 2022

	PAGE NO.
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with Uniform Guidance	1 - 3
Schedule of Expenditures of Federal Awards	4
Notes to Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs:	
Section I - Summary of Auditor's Results	6
Section II - Financial Statement Findings	7
Section III - Federal Awards Findings and Questioned Costs	7
Summary Schedule of Prior Year Findings	8
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*	9 - 10

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

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, 2022. 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, 2022.

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.

15105 Concord Circle, Ste 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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

15105 Concord Circle, Ste 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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 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.

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

December 20, 2022
Morgan Hill, California

15105 Concord Circle, Ste 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

CITY OF ROCKLIN, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Catalog Number (CFDA)		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					
Pacific St. at Rocklin Rd Roundabout	20.205	(1)	CML-5095 (023)	$ -	$ 1,248,246
Pavement Rehabilitation	20.205	(1)	STPL-5095 (026)	-	25,951
Road Safety Plan	20.205	(1)	LRSPL-5095 (027)	-	13,664
Total Highway Planning and Construction Cluster				-	1,287,861
Highway safety cluster					
State and Community Highway Safety:					
Traffic Enforcement PT21044	20.600			-	3,858
Traffic Enforcement PT22188	20.600			-	18,589
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:					
Traffic Enforcement PT21044	20.608			-	4,366
Traffic Enforcement PT22188	20.608			-	14,181
National Priority Safety Programs:					
Traffic Records Improvement	20.616			-	58,000
Total Highway safety cluster				-	98,994
Total US Department of Transportation				-	1,386,855
U.S. Department of Housing and Urban Development					
Direct program:					
CDBG Entitlement Grant Cluster					
CDBG HUD Entitlement 21-22	14.218		N/A	42,649	296,982
CDBG CARES - COVID 19	14.218		N/A	57,477	57,477
Total US Department of Housing and Urban Development				100,126	354,459
U.S. Department of Finance					
Pass-through program from the State of California					
American Rescue Plan Act	21.027		N/A	-	200,295
Total U.S. Department of Finance				-	200,295
U.S. Department of Justice					
Direct program:					
Bulletproof Vest 2020	16.607		N/A	-	3,853
Bulletproof Vest 2021	16.607		N/A	-	262
Total U.S. Department of Justice				-	4,115
U.S. Department of Homeland Security					
Pass-through program from the State of California					
CAL OES thru El Dorado County- Caldor Mutual Aid	97.046			-	42,394
CAL OES thru Plumas County- Dixie Mutual Aid	97.046			-	44,035
CAL OES thru Nevada County- River Mutual Aid	97.046			-	6,211
Direct program:					
Homeland Security Grant Program:					
Respirator Masks 2019	97.067		N/A	-	51,447
Radios 2021	97.067		N/A	-	57,020
Total U.S. Department of Homeland Security				-	201,107
Total Federal Programs				$ 100,126	$ 2,146,831

(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, 2022. 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-minimus 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:

CFDA Numbers	Name of Federal Program
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000
Auditee qualified as low risk auditee?	**x** Yes ____ 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 20, 2022.

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) 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 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 may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion

15105 Concord Circle, Ste 130,Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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

Morgan Hill, California
December 20, 2022

15105 Concord Circle, Ste 130,Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Accounts Paid List - October 1, 2022 to December 31, 2022

Date: March 14, 2023

Submitted By: Daniel Choe, Deputy Director of Administrative Services

Department: Administrative Services - Finance

Recommendation:
Receive the Accounts Paid List for October 1, 2022 to December 31, 2022.

Background:
The Accounts Paid List (Attachment 1) details expenses paid to vendors, types of expenses, and the amount paid for the period between October 1, 2022 and December 31, 2022.

Fiscal Impact:
There is no fiscal impact to receiving this report. The items on this report are in the budget or have been approved as budget amendments in a separate item.

ATTACHMENTS:
1. Accounts Paid List October-December 2022

City of Rocklin

ACCOUNTS PAID LIST

for

October 01, 2022 through December 31, 2022

meeting of

MARCH 14, 2023

DEPUTY DIRECTOR OF
ADMINISTRATIVE SERVICES

02/07/2023
DATE

ROCKLIN
CALIFORNIA

City of Rocklin

Accounts Paid Summary

From: 10/1/22 To: 12/31/22

Vendor Name		Total Amount Paid
BRADLEY HAABY	TRAVEL/TRAINING/MEALS	202.75
4LEAF, INC.	PROFESSIONAL SERVICES	36,641.15
A & A STEPPING STONE MFG INC.	PROGRAM SUPPLIES/MATERIALS	227.10
ADAMSON POLICE PRODUCTS	PROGRAM SUPPLIES/MATERIALS	2,139.64
ADONIA STRAGALINOS	TRAVEL/TRAINING/MEALS	180.00
ADVANCED INTEGRATED PEST MANAGEMENT	MAINTENANCE CONTRACTS	8,225.60
ADVANCED TRAFFIC PRODUCTS INC.	REPAIR & MAINTENANCE	20,974.58
ADVANTAGE GEAR, INC.	UNIFORMS	5,939.99
ADVENTURE OPERATIONS LLC	PROFESSIONAL SERVICES	35,280.00
AFSCME DISTRICT COUNCIL 57	PAYROLL DEDUCTS PAYABLE	7,313.89
ALL MY BEST INC.	PROGRAM SUPPLIES/MATERIALS	828.51
ALLSTAR FIRE EQUIPMENT	NON-CAP. EQUIPMENT	9,565.63
AMANDA TONKS	TRAVEL/TRAINING/MEALS	297.25
ANCON MARINE (ANCON SERVICES)	MAINTENANCE CONTRACTS	7,244.21
ANDERSON TOW SERVICE	PROFESSIONAL SERVICES	870.00
ANDERSON'S SIERRA PIPE	PROGRAM SUPPLIES/MATERIALS	135.67
ANDRE BOOKER	TRAVEL/TRAINING/MEALS	729.32
ANIMAL DAMAGE MANAGEMENT, INC.	PROFESSIONAL SERVICES	3,340.00
APPLIED LANDSCAPE MATERIALS, INC.	PROFESSIONAL SERVICES	32,126.09
APS ENVIRONMENTAL, INC.	PROFESSIONAL SERVICES	500.00
ARAKAWA HANGING SYSTEMS USA INC	PROGRAM SUPPLIES/MATERIALS	718.03
ARC DOCUMENT SOLUTIONS, LLC	RENTAL/LEASE	1,924.08
ARROW FENCE COMPANY	PARK IMPROVEMENTS	29,481.00
ASHLEY JENNINGS	UNIFORMS	173.69
AT&T	COMMUNICATIONS	62,348.90
AT&T MOBILITY	COMMUNICATIONS	22,117.03
AVDIS & CUCCHI, LLP	PROFESSIONAL SERVICES	3,435.00
AXON ENTERPRISE, INC.	MAINTENANCE CONTRACTS	8,114.94
AZCO SUPPLY INC.	REPAIR & MAINTENANCE	1,233.38
B&M BUILDERS, INC	FACILITIES REPAIRS AND MAINT	5,185.00
BACKFLOW DISTRIBUTORS, INC.	PROGRAM SUPPLIES/MATERIALS	4,817.79
RUSTIN BANKS	TRAVEL/TRAINING/MEALS	65.68
BARTEL ASSOCIATES LLC	PROFESSIONAL SERVICES	1,500.00
BENNETT ENGINEERING SERVICES	PROFESSIONAL SERVICES	28,605.00
BERCO REDWOOD, INC.	PROGRAM SUPPLIES/MATERIALS	9,995.73
BETTS TRUCK PARTS	PROFESSIONAL SERVICES	223.84
BLACK DOG EXCAVATION	PROGRAM SUPPLIES/MATERIALS	3,350.00
BROWER MECHANICAL INC.	REPAIR & MAINTENANCE	5,751.00

Vendor Name		Total Amount Paid
BUREAU VERITAS NORTH AMERICA INC.	PROFESSIONAL SERVICES	93,778.51
BUSHNELL LANDSCAPE INDUSTRIES, INC.	PROFESSIONAL SERVICES	650.00
C&J GENERAL ENGINEERING	INFRASTRUCTURE	120,575.00
CALIF. PEACE OFFICERS' ASSOCIATION	LICENSES/MEMBERSHIPS/SUBSCRIP	1,500.00
CALIFORNIA BUILDING STANDARDS COMMISSION	STATE BLDG STANDARDS FUND	1,856.70
CALIFORNIA DEPT OF TAX & FEE ADMINISTRATION	PROGRAM SUPPLIES/MATERIALS	206.00
CALIFORNIA MUNICIPAL STATISTICS, INC.	PROFESSIONAL SERVICES	550.00
CALIFORNIA POLICE ACTIVITIES LEAGUE	TRAVEL/TRAINING/MEALS	900.00
CALIFORNIA POLICE CHIEFS' ASSOC.	TRAVEL/TRAINING/MEALS	970.00
CALIFORNIA STATE DEPT OF CONSERV.	SEISMIC EDUCATION LIABILITY	5,031.82
CALIFORNIA STATE DEPT. OF GENERAL SERVICES	CASP SB1186 - STATE PORTION	579.20
CALIFORNIA STATE DEPT. OF INDUSTRIAL RELATIONS	PROFESSIONAL SERVICES	4,266.25
CALIFORNIA STATE DEPT. OF JUSTICE	PROFESSIONAL SERVICES	4,728.98
CALIFORNIA STATE PARKS & RECREATION	REPAIR & MAINTENANCE	613.53
CALIFORNIA STATE PESTICIDE REGULATION	LICENSES/MEMBERSHIPS/SUBSCRIP	120.00
CALIFORNIA TREE & LANDSCAPE CONSULTING, INC.	PROFESSIONAL SERVICES	225.00
CAPITOL BARRICADE INC.	PROGRAM SUPPLIES/MATERIALS	4,949.59
CDW GOVERNMENT INC.	MAINTENANCE CONTRACTS	2,706.24
CEB/REGENTS OF THE UNIVERSITY OF CALIF.	PROGRAM SUPPLIES/MATERIALS	671.45
CELLEBRITE INC.	MAINTENANCE CONTRACTS	5,233.80
CENTERPOINT ENGINEERING, INC.	PROFESSIONAL SERVICES	4,040.00
CENTRALSQUARE TECHNOLOGIES	MAINTENANCE CONTRACTS	48,450.25
CHAVAN & ASSOCIATES, LLP	PROFESSIONAL SERVICES	23,450.00
CHILD ADVOCATES OF PLACER COUNTY	PROFESSIONAL SERVICES	45,692.00
CHRIS HERTEL	TRAVEL/TRAINING/MEALS	750.00
CHRISTOPHER OSBORNE	TRAVEL/TRAINING/MEALS	180.00
CINTAS CORPORATION	LAUNDRY DEDUCTION PAYABLE	7,070.18
CINTAS FIRST AID & SAFETY	PROGRAM SUPPLIES/MATERIALS	355.68
CITY OF ROSEVILLE	HWY 65 PAYABLE	65,140.19
CLASSIC TOW SERVICE	PROFESSIONAL SERVICES	2,198.00
CLOUDBURST CONSULTING GROUP, INC	PROFESSIONAL SERVICES	75.50
COLBY ABBOTT	TRAVEL/TRAINING/MEALS	180.00
COMMERCIAL PUMP SERVICE, INC	REPAIR & MAINTENANCE	13,827.09
COMTECH COMMUNICATIONS	PROFESSIONAL SERVICES	772.50
CONSOLIDATED COMMUNICATIONS	COMMUNICATIONS	2,861.01
CONSOLIDATED ENGINEERING, INC	PARK IMPROVEMENTS	711,663.99
CONSTRUCTION TESTING SERVICES, INC.	PROFESSIONAL SERVICES	3,603.27
CORDICO PSYCHOLOGICAL CORPORATION	RECRUITMENT EXPENSES	400.00
COUNTCO CAPITAL, LLC	RENTAL/LEASE	14,424.06
CPS HR CONSULTING	RECRUITMENT EXPENSES	917.50
CRISTANDO HOUSE, INC.	TRAVEL/TRAINING/MEALS	720.00
CRITICAL REACH	PROFESSIONAL SERVICES	595.00
CURTIS BLUE LINE	UNIFORMS	4,730.08

Vendor Name		Total Amount Paid
CYRACOM INTERNATIONAL, INC	PROFESSIONAL SERVICES	128.05
DAMIAN FERNANDEZ (REESE'S INSTALLATION)	REPAIR & MAINTENANCE	4,890.00
DANIEL CHOE	TRAVEL/TRAINING/MEALS	725.09
DAVID DOWNING (USA FENCING COMPANY)	REPAIR & MAINTENANCE	3,115.90
DIGITAL DEPLOYMENT, INC.	PROFESSIONAL SERVICES	7,000.00
DIRECT 2 PRESS	PROGRAM SUPPLIES/MATERIALS	423.53
DOKKEN ENGINEERING	INFRASTRUCTURE	48,952.61
DOMINGUEZ LANDSCAPE SERVICES INC.	PROFESSIONAL SERVICES	373,321.95
DONALD E. WILSON JR (GRAND SIERRA CONSTRUCTION)	PROFESSIONAL SERVICES	7,380.00
DOWNEY BRAND LLP	PROFESSIONAL SERVICES	373,295.66
EDGES ELECTRICAL GROUP, LLC	PARK REPAIR & MAINT NON-CAP EX	17,731.41
EMBLEM ENTERPRISES	UNIFORMS	461.75
EMILY SORG	TRAVEL/TRAINING/MEALS	67.50
ENTENMANN-ROVIN COMPANY	UNIFORMS	447.57
ENTERPRISE FLEET MANAGEMENT	FLEET CAPITAL	27,826.39
ERIC D. DOLLAR	TRAVEL/TRAINING/MEALS	240.00
JULIE ERVIN	TRAVEL/TRAINING/MEALS	261.25
ETHOS-CALIFORNIA VETERINARY GROUP INC	PROFESSIONAL SERVICES	177.00
FASTENAL COMPANY	PROGRAM SUPPLIES/MATERIALS	5,877.73
FEDEX	POSTAGE	10.99
FEHR & PEERS	PROFESSIONAL SERVICES	5,518.10
FIRECODE SAFETY EQUIPMENT, INC.	MAINTENANCE CONTRACTS	2,475.00
FRANCHISE TAX BOARD	PAYROLL DEDUCTS PAYABLE	2,611.54
FRESNO POLICE DEPT	TRAVEL/TRAINING/MEALS	862.00
FUTURE CHEVROLET OF SACRAMENTO	PROFESSIONAL SERVICES	16,413.82
FUTURE FORD LINCOLN	PROFESSIONAL SERVICES	3,005.23
GARRITT H. WALSH (SELECT ELECTRIC)	PROFESSIONAL SERVICES	9,644.00
GAYNOR TELESYSTEMS, INC	PROFESSIONAL SERVICES	3,864.42
GEI CONSULTANTS, INC	PROFESSIONAL SERVICES	728.75
GENUINE PARTS CO	VEHICLE & EQUIPMENT PARTS	12,241.09
GEOCON CONSULTANTS, INC.	INFRASTRUCTURE	1,210.00
GEORGE REED, INC	INFRASTRUCTURE	823,045.86
GETTYSBURG FLAG WORK, INC	ADVERTISING/PROMOTIONAL	294.00
GOLDEN STATE EMERGENCY VEHICLE SERVICE INC.	PROFESSIONAL SERVICES	39,787.75
JODIE GONZALEZ	TRAVEL/TRAINING/MEALS	83.00
GP LANDSCAPE	REPAIR & MAINTENANCE	10,200.00
GRAINGER	PROGRAM SUPPLIES/MATERIALS	3,798.63
GRANICUS INC	MAINTENANCE CONTRACTS	12,950.00
GRANITE CONSTRUCTION CO.	PROGRAM SUPPLIES/MATERIALS	2,714.79
GREATER SACRAMENTO INVESTMENTS, LLC	INSTRUCTIONAL SERVICES	6,287.75
GREEN ACRES NURSERY & SUPPLY	PROGRAM SUPPLIES/MATERIALS	4,618.55
GREG HILTON	TRAVEL/TRAINING/MEALS	240.00
GREGORY TAWNEY (D-TAC K9 LLC)	PROFESSIONAL SERVICES	2,100.00

Vendor Name		Total Amount Paid
HDL COREN & CONE	PROFESSIONAL SERVICES	4,295.00
HELIX ENVIRONMENTAL PLANNING, INC	PROFESSIONAL SERVICES	51,720.49
HERC EXCHANGE LLC	RENTAL/LEASE	19,175.65
HERITAGE LANDSCAPE SUPPLY GROUP	PROGRAM SUPPLIES/MATERIALS	34,525.98
HINDERLITER DELLAMAS & ASSOCIATES	PROFESSIONAL SERVICES	1,298.91
HI-TECH EMERGENCY VEHICLE SERVICE	VEHICLE & EQUIPMENT PARTS	684.44
HOLT OF CALIFORNIA	REPAIR & MAINTENANCE	39,272.75
HOMEWOOD BUILDING SUPPLY, LLC	PROGRAM SUPPLIES/MATERIALS	862.99
HORIZON VENTURES INC	ADVERTISING/PROMOTIONAL	4,059.77
HUNT & SONS INC.	FUEL/OIL	61,796.14
IAFF ROCKLIN FIREFIGHTERS	PAYROLL DEDUCTS PAYABLE	10,997.00
IDO US HOLDCO, CORP	ADVERTISING/PROMOTIONAL	7,300.00
IMPERIAL SPRINKLER SUPPLY	PARK REPAIR & MAINT NON-CAP EX	34,328.58
IMSA	LICENSES/MEMBERSHIPS/SUBSCRIP	340.00
INTERWEST CONSULTING GROUP, INC.	NON CAPITAL-IMPROVEMENTS	4,912.50
IO PREDICT INC	RECRUITMENT EXPENSES	90.00
J & A STEAM, LLC	PROFESSIONAL SERVICES	5,310.00
J.C. NELSON SUPPLY CO.	PROGRAM SUPPLIES/MATERIALS	1,020.16
J.J.R. ENTERPRISES, INC	PROGRAM SUPPLIES/MATERIALS	9,399.86
JACOBS ENGINEERING GROUP, INC.	INFRASTRUCTURE	99,381.43
JAMES GARING	TRAVEL/TRAINING/MEALS	252.00
JAMIE SARTAIN	TRAVEL/TRAINING/MEALS	201.94
JASON SHEARER	RET HEALTH PAYGO INSURANCE	1,698.00
JASON WESTGATE	TRAVEL/TRAINING/MEALS	390.05
JB BOSTICK CO.	PARK REPAIR & MAINT NON-CAP EX	14,990.00
JEFFREY DAIGLE	TRAVEL/TRAINING/MEALS	240.00
JEFFREY MARTIN AMADO	PROFESSIONAL SERVICES	515.00
JEFFREY WALLOCH	RET HEALTH PAYGO INSURANCE	531.00
JENNIFER WELLS	RET HEALTH PAYGO INSURANCE	531.00
JMP OFFICE TECHNOLOGIES	MAINTENANCE CONTRACTS	765.36
JOANNA RAINS	TRAVEL/TRAINING/MEALS	695.48
JON HARTMAN	INSTRUCTIONAL SERVICES	7,414.55
JOSEPH SYSTEMS, INC	PROFESSIONAL SERVICES	14,380.00
JULIE BARBOUR	PROFESSIONAL SERVICES	383.12
KEITH R JUKES	PROFESSIONAL SERVICES	600.00
KEN BROADWAY	TRAVEL/TRAINING/MEALS	2,731.32
KEYSER MARSTON ASSOCIATES, INC.	PROFESSIONAL SERVICES	1,037.50
KIMLEY-HORN AND ASSOCIATES INC.	PROFESSIONAL SERVICES	14,823.32
KNOX COMPANY	MAINTENANCE CONTRACTS	576.00
KOEFRAN INDUSTRIES, INC.	PROFESSIONAL SERVICES	250.00
ARMEEN KOMEILI	LICENSES/MEMBERSHIPS/SUBSCRIP	577.08
KOMI E AKPAWU	TRAVEL/TRAINING/MEALS	180.00
KOYE MCGUIRE (MCGUIRE LOWBED)	REPAIR & MAINTENANCE	1,122.00

Vendor Name		Total Amount Paid
KRISTINA TERESINSKI (TINASDOODLES)	PROFESSIONAL SERVICES	575.00
L & H AIRCO SERVICE	REPAIR & MAINTENANCE	558.00
L & M RENTAL FENCE INC	RENTAL/LEASE	3,639.70
L.N. CURTIS & SONS	NON-CAP. EQUIPMENT	3,264.93
LAFLEUR EXCAVATING INC	NON CAPITAL-IMPROVEMENTS	1,194,198.03
LAURA STAYER	TRAVEL/TRAINING/MEALS	142.50
LAW OFFICES OF LIEBERT CASSIDY & WHITMOR	PROFESSIONAL SERVICES	3,170.50
LC ACTION POLICE SUPPLY	NON-CAP. EQUIPMENT	933.62
LEGAL SHIELD	PAYROLL DEDUCTS PAYABLE	691.88
LEHR AUTO ELECTRIC INC.	FLEET CAPITAL	51,419.72
LES SCHWAB TIRE CENTER	PROFESSIONAL SERVICES	4,869.66
LEXISNEXIS	PROFESSIONAL SERVICES	4,802.00
LIGHTFOOT TRUCK REPAIR INC.	PROFESSIONAL SERVICES	855.00
LIGHTHOUSE COUNSELING AND FAMILY RESOURCE CENTER	PROFESSIONAL SERVICES	115,000.00
LISA HOLDEN	TRAVEL/TRAINING/MEALS	246.25
LOOMIS BASIN VETERINARY CLINIC	PROFESSIONAL SERVICES	300.00
JOSEPH LORENZINI	PRPD EXPENSE	11,493.46
LYDIA SIZELOVE	TRAVEL/TRAINING/MEALS	220.00
M2 PROMOTIONS	UNIFORMS	4,513.67
MAGELLAN HEALTHCARE, INC	PROFESSIONAL SERVICES	2,151.96
MALLORY SAFETY AND SAFETY SUPPLY LLC	REPAIR & MAINTENANCE	430.01
MARK THOMAS & COMPANY, INC.	INFRASTRUCTURE	168,329.99
MATRIX CONSULTING GROUP, LTD	PROFESSIONAL SERVICES	5,960.00
TRAVIS MC ENTEE	LICENSES/MEMBERSHIPS/SUBSCRIP	406.76
MCM ROOFING COMPANY INC.	PROJECT RETENTION	6,145.00
MELTON DESIGN GROUP. INC.	PROFESSIONAL SERVICES	54,545.74
MEREDITH DOERR (EXPERIENCE LEARNING)	INSTRUCTIONAL SERVICES	812.00
MIKE DAVIS (FOUR STAR BUILDING)	PROFESSIONAL SERVICES	22,463.50
MIRACLE PLAYSYSTEMS, INC.	PROGRAM SUPPLIES/MATERIALS	9,322.72
MORGAN DZIAD (BABYSITTING FOR BEGINNERS)	INSTRUCTIONAL SERVICES	1,848.60
MOST DEPENDABLE FOUNTAINS	PROGRAM SUPPLIES/MATERIALS	2,654.03
MOTOROLA SOLUTIONS, INC.	NON-CAP. EQUIPMENT	4,500.87
MUNICIPAL EMERGENCY SERVICES, INC.	NON-CAP. EQUIPMENT	14,457.83
MUNICIPAL RESOURCE GROUP LLC	PROFESSIONAL SERVICES	10,741.25
MUSCO SPORTS LIGHTING, LLC	PROGRAM SUPPLIES/MATERIALS	1,993.71
MYRA R. SALAZAR	TRAVEL/TRAINING/MEALS	142.50
NAMESCAPE CORPORATION	MAINTENANCE CONTRACTS	1,816.00
NAPA LW HOTEL ASSOCIATES, LP	TRAVEL/TRAINING/MEALS	14,815.16
NATHAN WHANN	TRAVEL/TRAINING/MEALS	240.00
NATIONAL ACADEMY OF ATHLETICS	INSTRUCTIONAL SERVICES	456.30
NATIONAL BUSINESS FURNITURE LLC	GENERAL OFFICE SUPPLIES	685.50
NATIONAL DATA & SURVEYING SERVICES	PROFESSIONAL SERVICES	1,460.00
NATIONAL GARAGE DOOR	FACILITIES REPAIRS AND MAINT	18,367.63

Vendor Name		Total Amount Paid
NBS GOVERNMENT FINANCE GROUP	PROFESSIONAL SERVICES	1,500.00
NEARMAP US INC	MAINTENANCE CONTRACTS	8,008.25
NEIGHBORLY PEST MANAGEMENT	PROFESSIONAL SERVICES	4,808.00
NEIL COSTA	TRAVEL/TRAINING/MEALS	220.00
NETWORK DESIGN ASSOCIATES	PROFESSIONAL SERVICES	21,093.75
NEWPORT BEACH-ALLIANT INSURANCE SERVICE, INC.	INSURANCE PREMIUMS	490.00
NI GOVERNMENT SERVICES INC.	COMMUNICATIONS	88.98
NOR CAL SIGNAL SUPPLY LLC	PROGRAM SUPPLIES/MATERIALS	3,760.47
NOREGON SYSTEMS LLC	LICENSES/MEMBERSHIPS/SUBSCRIP	4,022.00
NORTHERN CALIF CITIES SELF INS FUND	WORKERS COMP INS PREMIUMS	383,645.00
NORTHERN CALIFORNIA GLOVE INC.	PROGRAM SUPPLIES/MATERIALS	276.08
NUTRIEN AG SOLUTIONS, INC.	PROGRAM SUPPLIES/MATERIALS	8,259.86
OCCU-MED, LTD.	RECRUITMENT EXPENSES	1,228.73
ODELL'S PUMP & MOTOR SERVICE	REPAIR & MAINTENANCE	1,801.05
ONE TIME PAY	TRAKIT & ACTIVENET REFUND CLEARING	12,445.04
PACIFIC GAS & ELECTRIC CO.	UTILITIES	469,691.08
PACIFIC PRODUCTS & SERVICES, INC.	PROGRAM SUPPLIES/MATERIALS	309.79
PAPE MACHINERY INC	VEHICLE & EQUIPMENT PARTS	356.20
PBM CONSTRUCTION, INC.	REPAIR & MAINTENANCE	208,783.00
PETDATA	PROFESSIONAL SERVICES	3,036.70
PLACER COUNTY ADMINISTRATIVE OFFICES	COUNTY IMPACT FEE	289,453.48
PLACER COUNTY AIR POLLUTION CONTROL DISTRICT	PROFESSIONAL SERVICES	35,831.50
PLACER COUNTY ENVIRONMENTAL HEALTH	MAINTENANCE CONTRACTS	728.00
PLACER COUNTY FLOOD CONTROL & CONSERVATION	FLOOD DISTRICT LIABILITY	3,299.00
PLACER COUNTY MULTI-DISCIPLINARY INTERVIEW	PROFESSIONAL SERVICES	5,000.00
PLACER COUNTY WATER AGENCY	UTILITIES	478,751.68
POLICY CONFLUENCE, INC	PROFESSIONAL SERVICES	19,800.00
PRIDE INDUSTRIES ONE INC.	PROFESSIONAL SERVICES	145,931.08
PRIETO ROSEVILLE	VEHICLE & EQUIPMENT PARTS	695.16
R & M REFRIGERATION	REPAIR & MAINTENANCE	1,980.03
R.E.Y. ENGINEERS, INC	INFRASTRUCTURE	5,071.76
R3 CONSULTING GROUP INC	PROFESSIONAL SERVICES	597.00
RAPID FIRST PLUMBING	REPAIR & MAINTENANCE	3,642.71
RAQUEL TORNEROS	LICENSES/MEMBERSHIPS/SUBSCRIP	105.00
REGINALD WILLIAMS	TRAVEL/TRAINING/MEALS	180.00
RIDGELINE TECHNOLOGY	NON-CAP. EQUIPMENT	34,459.59
RIVERVIEW INTERNATIONAL TRUCKS	VEHICLE & EQUIPMENT PARTS	459.59
ROB THOMPSON (LEGACY RANCHING)	PROFESSIONAL SERVICES	82,734.50
ROBBINS & HOLDAWAY, A PROF. CORP.	PROFESSIONAL SERVICES	8,343.60
ROCKLIN POLICE OFFICERS ASSOCIATION	PAYROLL DEDUCTS PAYABLE	29,875.66
ROCKLIN RANCH VETERINARY HOSPITAL	PROFESSIONAL SERVICES	291.92
ROCKLIN UNIFIED SCHOOL DISTRICT	RENTAL/LEASE	13,180.07
RON TURLEY ASSOCIATES	LICENSES/MEMBERSHIPS/SUBSCRIP	2,850.00

Vendor Name		Total Amount Paid
RUHKALA GRANITE & MARBLE CO INC.	MISCELLANEOUS EXP.	1,050.00
RUSS SNEED	LICENSES/MEMBERSHIPS/SUBSCRIP	105.00
RUSSELL SCHERMERHORN	TRAVEL/TRAINING/MEALS	240.00
SACRAMENTO COUNTY	PROFESSIONAL SERVICES	6,414.00
SACRAMENTO SHERIFF'S DEPARTMENT	TRAVEL/TRAINING/MEALS	587.00
SARAH WALTON	TRAVEL/TRAINING/MEALS	599.50
SCOTT HORRILLO	TRAVEL/TRAINING/MEALS	307.50
SEARCH AMERICA, LLC	PROFESSIONAL SERVICES	329.85
SECURITY & ASSET MANAGEMENT, LP	MAINTENANCE CONTRACTS	3,915.56
SHADE SYSTEMS INC.	PROFESSIONAL SERVICES	12,148.00
SHAWN BAIRD	TRAVEL/TRAINING/MEALS	692.88
SHERBURN L. HINKLEY	REPAIR & MAINTENANCE	9,450.00
SHI INTERNATIONAL CORP.	MAINTENANCE CONTRACTS	10,081.25
SHRED-IT USA, LLC	PROFESSIONAL SERVICES	1,819.34
SIERRA COLLEGE FOUNDATION	PROFESSIONAL SERVICES	110,000.00
SIERRA PACIFIC TURF SUPPLY INC.	PROGRAM SUPPLIES/MATERIALS	9,918.34
SIERRA SAFETY	RENTAL/LEASE	1,418.47
SIERRA STRIPING INC.	PARK REPAIR & MAINT NON-CAP EX	16,065.00
SIERRA TRAFFIC MARKINGS, INC.	REPAIR & MAINTENANCE	18,176.60
SITEONE LANDSCAPE SUPPLY HOLDING, LLC	PROGRAM SUPPLIES/MATERIALS	429.21
SMITHWAY ASSOCIATES, INC	RENTAL/LEASE	1,113.50
SOUTH PLACER M.U.D.	UTILITIES	8,275.39
SOUTH PLACER REGIONAL	SPRTA MITIGATION FEES	137,389.77
SSEC, INC	PROFESSIONAL SERVICES	2,465.00
ST. FRANCIS ELECTRIC, INC.	PROPERTY DAMAGE EXPENDITURE	24,895.00
STATE WATER RESOURCES CONTROL BOARD	LICENSES/MEMBERSHIPS/SUBSCRIP	26,498.00
STATEWIDE TRAFFIC SAFETY AND SIGNS, INC.	PROGRAM SUPPLIES/MATERIALS	3,140.63
SUMER K. REGALIA	TRAVEL/TRAINING/MEALS	180.00
SUNBELT RENTALS INC.	RENTAL/LEASE	1,126.65
SUNSET WHITNEY, LLC	DEBT SERVICE PRINCIPAL PAYMENT	535,591.40
SUTTER BUTTES COMMUNICATIONS	PROFESSIONAL SERVICES	1,200.00
SUTTER BUTTES FIRE EXTINGUISHER	MAINTENANCE CONTRACTS	6,360.46
SWARCO MCCAIN, INC	REPAIR & MAINTENANCE	19,125.89
SYMBOL ARTS	UNIFORMS	148.70
SYTECH SOLUTIONS	PROFESSIONAL SERVICES	3,400.00
TAMEKA USHER	TRAVEL/TRAINING/MEALS	1,404.60
TERRI RUGGERI	INSTRUCTIONAL SERVICES	835.25
TERRI TINSLEY (COBRACHECK)	PROFESSIONAL SERVICES	396.00
TESCO CONTROLS INC.	REPAIR & MAINTENANCE	14,821.95
TETRA TECH, INC.	PROFESSIONAL SERVICES	4,858.76
THE GATHERING INN	ADVERTISING/PROMOTIONAL	2,500.00
THE GUMSHOE GROUP, LLC	RECRUITMENT EXPENSES	1,200.00
THE SALVATION ARMY	PROFESSIONAL SERVICES	38,841.53

Vendor Name		Total Amount Paid
THYSSEN-KRUPP ELEVATOR	MAINTENANCE CONTRACTS	1,727.50
TIMBERHOMES LLC	PARK IMPROVEMENTS	23,900.00
TIMOTHY D. GLISSMAN (GLISSMAN EXCAVATING)	PROFESSIONAL SERVICES	50,511.00
TINA MUELLER	TRAVEL/TRAINING/MEALS	300.00
TLA ENGINEERING & PLANNING, INC.	NON CAPITAL-IMPROVEMENTS	19,614.67
TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS INC	PROFESSIONAL SERVICES	337.30
TREE PRO TREE SERVICES INC	PROFESSIONAL SERVICES	125,684.36
TRI-TECH FORENSICS, INC	TRAVEL/TRAINING/MEALS	498.00
TYLER TECHNOLOGIES INC.	PROFESSIONAL SERVICES	1,830.00
U.S. BANK NATIONAL ASSOCIATION	FUEL/OIL	32,197.04
ULINE	NON-CAP. EQUIPMENT	3,417.09
ULTRA LINK CABLING SYSTEMS, INC.	PROGRAM SUPPLIES/MATERIALS	2,741.48
UNION PACIFIC RAILROAD COMPANY	RENTAL/LEASE	1,343.91
UNITED RENTALS	RENTAL/LEASE	852.54
USPS - HASLER	POSTAGE	7,000.00
VALLEY POWER SYSTEMS INC.	VEHICLE & EQUIPMENT PARTS	207.50
VALLEY ROCK LANDSCAPE MATERIAL	PROGRAM SUPPLIES/MATERIALS	2,514.40
VCA ANIMAL HOSPITALS, INC	PROGRAM SUPPLIES/MATERIALS	833.98
VERIZON BUSINESS	COMMUNICATIONS	146.31
VERIZON WIRELESS	COMMUNICATIONS	20,340.13
VERTIV CORPORATION	NON-CAP. EQUIPMENT	12,593.37
VIRTUAL PM INC.	MAINTENANCE CONTRACTS	2,250.00
VORTEX INDUSTRIES, INC.	REPAIR & MAINTENANCE	3,018.00
VORTEX USA INC	PARK REPAIR & MAINT NON-CAP EX	10,450.88
V-POWER EQUIPMENT, INC.	PROFESSIONAL SERVICES	2,251.50
WALKER'S OFFICE SUPPLIES	GENERAL OFFICE SUPPLIES	164.54
WATERWORKS AQUATIC MANAGEMENT, INC.	PROFESSIONAL SERVICES	1,493.50
WAVE BROADBAND	COMMUNICATIONS	64,155.89
WAXIE SANITARY SUPPLY	PROGRAM SUPPLIES/MATERIALS	4,473.42
WELLS FARGO FINANCIAL LEASING, INC.	RENTAL/LEASE	1,282.74
WENDY SMITH	TRAVEL/TRAINING/MEALS	180.00
WILLDAN FINANCIAL SERVICES	PROFESSIONAL SERVICES	17,618.74
WILLIAM JESSUP UNIVERSITY	RENTAL/LEASE	1,455.00
WITTMAN ENTERPRISES, LLC	PROFESSIONAL SERVICES	9,675.00
YOUNG ELECTRIC SIGN COMPANY	PROFESSIONAL SERVICES	5,055.00
ZOHO CORPORATION	MAINTENANCE CONTRACTS	2,266.00
ZUMAR INDUSTRIES INC.	PROGRAM SUPPLIES/MATERIALS	3,883.08
US BANK	OCT NOV DEC CALCARD PAYMENT	326,443.32
	Total:	$9,703,644.33

ROCKLIN
CALIFORNIA

City Council
Staff Report

Subject: Quarterly Treasurer's Report

Date: March 14, 2023

Submitted By: Daniel Choe, Deputy Director of Administrative Services

Department: Administrative Services - Finance

Recommendation:
Receive the Treasurer's Report for the Quarter Ending December 31, 2022.

Background:
The Quarterly Treasurer's Report (Attachment 1), for the quarter ending December 31, 2022, provides the depository, maturity date, amount, and estimated annualized interest earnings for the City's investments pursuant to the Investment Policy (Resolution No. 2022-130).

ATTACHMENTS:
1. Treasurer's Report for Quarter ending December 31, 2022

CITY OF ROCKLIN
TREASURER'S REPORT OF INVESTMENTS & CASH
DECEMBER 31, 2022

DEPOSITORY	PURCHASE DATE	MATURITY DATE	RATE %	AMOUNT	TOTAL AMOUNT	ANNUALIZED INT. RETURN	SPECIAL NOTES
INVESTMENTS							
LOCAL AGENCY INVESTMENT FUND			2.173	$21,692,692	$ 21,692,692	$ 471,382	Type: State Pooled Investment Account Considered 1 day funds
CITIGROUP INC.	12/11/1998	02/15/2098	6.875	$ 20,000	$ 20,000	$ 1,375	Type: Corporate Bond Coupon Rate: 6.875 Cost is reported Market Value: $20,613.70* Par Value: $20,000
PLACER COUNTY TREASURER'S INVESTMENT PORTFOLIO			2.069	$ 8,622,658	$ 8,622,658	$ 178,403	Type: County Pooled Investment Account Considered 1 day funds
FIVE STAR BANK (ROCKLIN RISE) DEPOSIT			2.027	$ 5,137,948	$ 5,137,948	$ 104,146	Type: Public Money Market Account Considered 1 day funds
CHANDLER ASSET MANAGEMENT PORTFOLIO			3.650	$49,876,397	$ 49,876,397	$ 1,820,488	Type: City Pooled Investment Account Considered 1 day funds
TOTAL INVESTMENTS					**$ 85,349,695**	**$ 2,575,794**	
AVERAGE PERCENTAGE ON INVESTMENTS			3.018%		WEIGHTED AVERAGE MATURITY		0.02 years
OPERATING ACCOUNTS							
WELLS FARGO OPERATING ACCOUNT			N/A	$ 5,574,385	$ 5,574,385	$ -	Type: Checking Account Immediate Access Compensatory balance arrangement
CDBG ACCOUNT			0.660	$ 155,879	$ 155,879	$ 1,029	Type: Checking Account Immediate Access
TOTAL OPERATING ACCOUNTS					**$ 5,730,264**	**$ 1,029**	

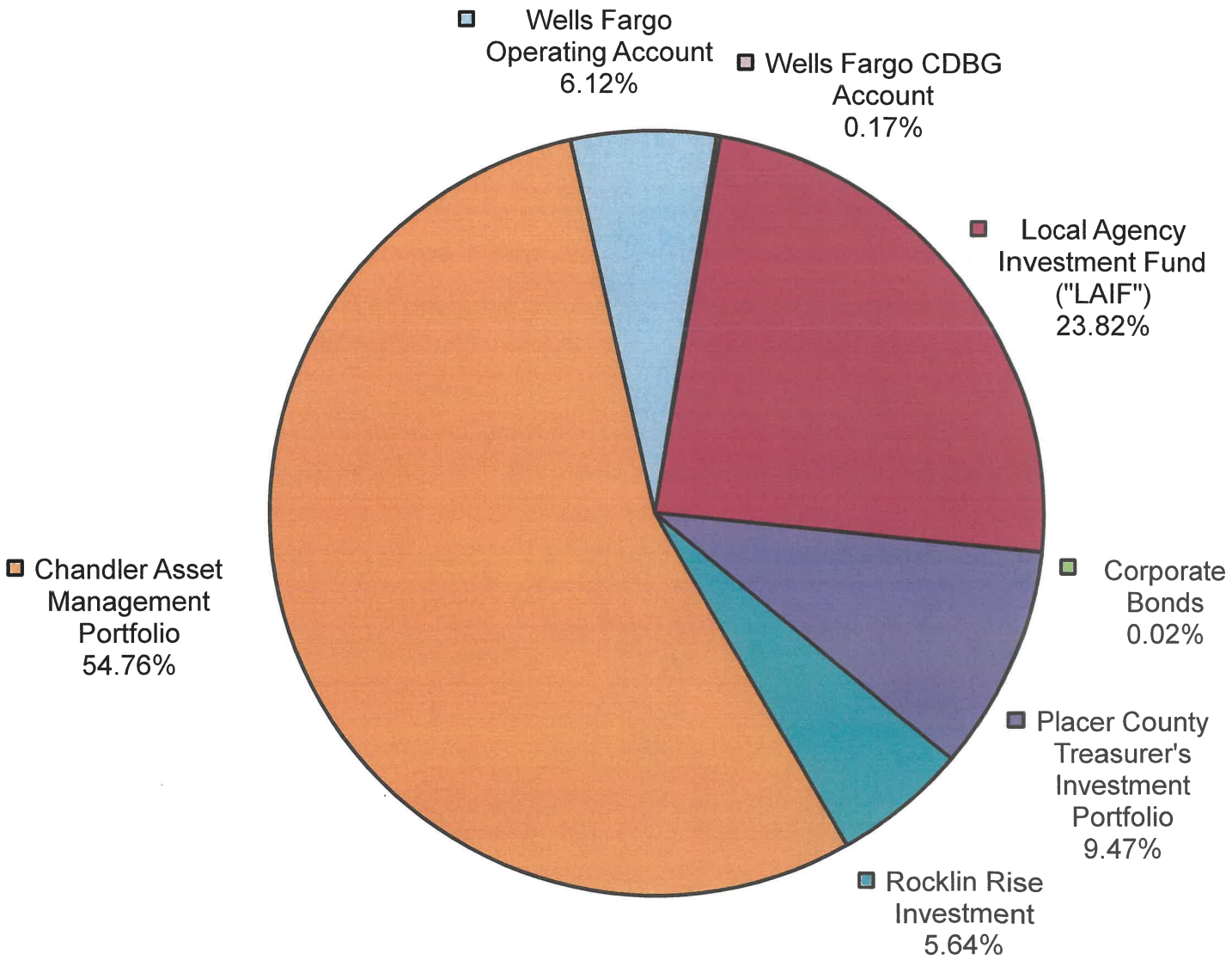
* Sources of pricing as reported by Wells Fargo Investments.

I hereby certify that the above amounts and locations of accounts represent the total investments of the City of Rocklin as of the date of this report and that the investments are in conformity with Legislative Policy #1 as restated in Resolution 2022-130 on June 28, 2022. I hereby certify that the City of Rocklin has sufficient funds available to meet its expenditure requirements for the next six months.

2/21/2023
DANIEL CHOE — DATE
CITY TREASURER

02/27/23
ALY ZIMMERMANN — DATE
CITY MANAGER

CITY OF ROCKLIN INVESTMENT REPORT
for the Quarter Ended December 31, 2022



ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Community Recognition Commission Recommendations for the 2023 Ruhkala Awards

Date: March 14, 2023

Submitted By: Elizabeth Sorg, Management Analyst

Department: City Manager's Office

Recommendation:
Approve the Community Recognition Commission's 2023 Ruhkala Award Recommendations.

Background:

At their February 15 meeting, the Community Recognition Commission recommended the following nominees be honored with Ruhkala Community Service Awards in 2023. Information on the candidates is included as Attachment 1.

If approved by the City Council, the award recipients will be recognized at a future City Council meeting.

- Alan Wing – Individual Honoree
- Sierra College Foundation – Service Organization Honoree
- Daniel Taylor – Pioneer Honoree
- Gloria Beverage – Pioneer Honoree

Fiscal Impact:
There is no additional fiscal impact for the approval of the Ruhkala Award honorees. Expenses for the Ruhkala Award ceremony are budgeted in the City Manager's Office budget.

ATTACHMENTS:
1. 2023 Ruhkala Award Recommendations

2023 RUHKALA Community Service Awards



Recommendations for the 2023 Ruhkala Awards

Ruhkala Community Service Awards Nominations

TABLE OF CONTENTS

INDIVIDUAL OR COUPLE

Alan Wing 2

BUSINESS OR ORGANIZATION

Sierra College Foundation 4

PIONEER

Daniel Taylor 6

Gloria Beverage 9

Ruhkala Community Service Awards Nominations

INDIVIDUAL OR COUPLE

Alan Wing

Nomination Category: Individual or Couple

Describe the community service performed by the nominee that merits consideration of a Ruhkala Award:

Alan Wing has been an active member of our Rocklin community since 2005.

After completing the Rocklin Police citizen volunteer academy as well as specialized training, Alan became a patrol volunteer. He has been my patrol partner from day one and without his enthusiasm, drive, and commitment to serve as an Ambassador of the City of Rocklin, I truly believe the City would be less safe!

Every Monday night for the last 17 years, Alan has patrolled the 22 square miles of the city averaging 50 miles a night. This has added up to about 35,000 miles. Alan is the extra eyes and ears for the department while checking our schools, businesses, parks, and residential areas. If any suspicious activity is observed, it is called in to dispatch for an officer to respond to handle the incident. If there a vehicle collision or road hazard, Alan responds to set up traffic diversion (cones and electronic flares) and direct traffic around the accident site.

When residents signup for a vacation check, Alan conducts a walk around the front of the property to check to be sure it is secure.

Alan is a member of the volunteer emergency response team (VERT) that is available 24/7 when the department needs additional resources at an incident. Over the years he has responded to call-outs for missing adults, traffic control and perimeter security at a major collision investigation, traffic control at several law enforcement funerals, and a mutual aid request from Placer County Emergency Office to assist at a Roseville evacuation site during the Oroville Dam crisis.

Alan recently certified with the department's Project Lifesaver program. If an at-risk resident (ie: someone with Alzheimer's), who is registered and wears a transmitter, wanders off from their home, an electronic receiver is able to track down the person. With this technology, the risk of being in unfavorable outdoor conditions for any great length of time is greatly reduced with hope of a successful outcome.

Alan oversaw monthly maintaining and replenishing the first aid and evidence kits for the sworn

Ruhkala Community Service Awards Nominations

officer's patrol vehicles for the last seven years. He recently trained and is mentoring a new group of volunteers to take over this assignment.

With the fleet of six volunteer vehicles, Alan is also responsible to ensure their own equipment (ie: first aid kits, traffic cones, electronic power flares, GPS, and spotlights) is "patrol ready" on a quarterly basis, if not sooner.

Alan is a key logistics co-leader at our annual Patriot Day event, planning and directing high school volunteers to ensure vendors have the proper tables, chairs, tents, and other support equipment to assure a successful event.

For the past 10+ years, Alan has assumed a key traffic control location for the annual Run Rocklin directing vehicle traffic to protect the runners on the street.

Although he has a full-time job, Alan has consistently faithfully given his personal time and energy to conducting his many assignments with 110% effort. He has accumulated over 4000 volunteer hours and was awarded the Presidential Lifetime Achievement Award in 2019.

By volunteering, Alan has been able to support the department's K9 program with an annual $500 donation, received through his former employer (retired from State Farm) community grant program. Alan is the "Poster Adult" of what a Police and Fire volunteer is committed to do...provide any help to assure we have a safer community where families can work and play, knowing there are people like him who truly care about our City.

How has the nominee's efforts helped the residents, businesses and/or stakeholders of Rocklin?:

N/A

When did the community service take place?:

2005 as a graduate of the Rocklin Police Volunteer Academy

Please include any other information about the nominee you feel is important:

N/A

Submitter Name: Stuart Lehman
Address: [redacted]
Contact (Phone): [redacted]
[redacted]

Ruhkala Community Service Awards Nominations

BUSINESS, GROUP OR SERVICE ORGANIZATION

Sierra College Foundation

Nomination Category: Business, Group or Service Organization

Describe the main goal of the businesses, group or service organization that is being nominated:

The Sierra College Foundation exists to support students at Sierra College.

How has the nominee's efforts helped the residents, businesses and/or stakeholders of Rocklin?:

The Sierra College Foundation has spearheaded a wide array of programs to support students at the Rocklin campus, delivering hundreds of thousands of dollars in scholarships every year. But where the Foundation really stands out is its nationally recognized programs for emancipated foster youth and veterans. Sierra College Foundation's support for emancipated foster youth has made the college a welcoming place for young people who often lack the support systems that so many college students take for granted. The Foundation rallies the community to support these students. Additionally, the Foundation has helped the College become known as one of the best places for veterans to study and get reacclimated to civilian life. The Foundation helped spearhead the creation of a fully staffed Veteran's Center and has helped hundreds and hundreds of veterans succeed.

Describe the community service performed by the business, group or service organization that merits consideration for a Ruhkala Award:

The College has been a cornerstone of Rocklin since 1962 and the Foundation has existed for nearly 50 years. Over the last two decades the Foundation has done ground-breaking work to assist students with housing and basic needs -- rallying the community to be partners in the effort.

When did the community service take place?:

The Foundation's work over the last 15 years has accelerated to support emancipated foster youth, veterans, students with housing needs and scholarships.

Please include any other information about the nominee you feel is important:

While the Foundation's work extends to people outside Rocklin it makes a huge contribution to Rocklin students as well as those living here temporarily to attend college.

ROCKLIN
CALIFORNIA

Ruhkala Community Service Awards Nominations

Submitter Name: Bill Halldin
Address: [redacted]
Contact (Phone): [redacted]
[redacted]

Ruhkala Community Service Awards Nominations

PIONEER

Daniel Taylor

Nomination Category: Pioneer

Describe the community service performed by the nominee that merits consideration of a Ruhkala Award:

TRI CITY LITTLE LEAGUE -
President 2 years 1975 - 1976
Coached 13 year old team and 13 year old All-Star team. Started the Little League division for 13 year old kids. It had previously been a 13-15 year old division called Seniors.

LIONS CLUB OF ROCKLIN
Rocklin Lions Club member from 1972-present
President - 2 times 2015 and 2016
Treasurer 2018-2023
Loomis Basin Christmas baskets benefiting Rocklin needy families. Gave financial support and helped assemble and deliver boxes of food to Rocklin families.

COMMUNITY COVENANT CHURCH
Church member from 1968-present
Served on the church board for 4 years.
Helped assemble and deliver Christmas food baskets and Thanksgiving food baskets for needy families in the Rocklin community.
Provided financial support for teachers at Parker Whitney in the form of school supplies for their classrooms.

ROCKLIN HIGH SCHOOL
Varsity Baseball Team: Kept the scorebook, stats and assisted with the team for 23 years. Traveled with the team to out of town tournaments.
Made and printed memory books for all players and coaches from 1993 - 2016.
Varsity Basketball Team: Made and printed memory books for all players and coaches from 1993-2010. Coached teams at summer camps 1998-2000. Co-Director of the Holiday Invitational Tournament in charge of All-Tournament Team selection 2000-2005. Hosted annual team dinners at his home. Traveled with the team to out of town tournaments and made financial donations to pay for team meals and other player expenses. Sponsored multiple "basketball" families in need by purchasing groceries, helping pay rent, and giving players jobs in order to earn money for

themselves and their family.

ROCKLIN HISTORICAL SOCIETY
Has been a member from 2017-2023. Attends meetings and fundraising events.

CITY OF OF ROCKLIN
Organized and ran a community track meet for all elementary School children in Rocklin. Part of the Centennial Celebration.

COUNTY AND CITY OF ROCKLIN
Served on the Placer County Grand Jury for 2 years and was the Foreman of the Grand Jury for 1 year.

How has the nominee's efforts helped the residents, businesses and/or stakeholders of Rocklin?:

All of the groups and service organizations that Dan Taylor has donated his time too make a direct impact on children, adults, and families in the Rocklin community in one way or another. His efforts bring happiness to kids and improves the quality of life for families, especially those in need. He has and continues to make a positive impact in our community through the many groups he is still working with.

When did the community service take place?:

1968-present

Please include any other information about the nominee you feel is important:

Daniel Taylor is 91 years old and has been a proud resident of Rocklin since 1968. He had 30 year career in education as a elementary school teacher, principal, and superintendent. His wife Clara Taylor also had a career in education as an elementary school teacher and principal. He has two children, Susan and Steve, who both became teachers. Steve currently is teaching and coaching basketball at Rocklin High school and is finishing up his 37th year in education. Daniel has lived a life of service to children, adults, and families in the Rocklin community for 55 years and counting. I don't think there are many people that have lived in Rocklin for as long as he has and have given so much of their time to so many different groups and organizations. He is certainly deserving of this award and the recognition that comes with it. He loves the Rocklin community and this award would be very meaningful to him at this point in his long life.

ROCKLIN
CALIFORNIA

Ruhkala Community Service Awards Nominations

Submitter Name: Stephen Taylor
Address: [redacted]
Contact (Phone): [redacted]
[redacted]

Ruhkala Community Service Awards Nominations

Gloria Beverage

Nomination Category: Pioneer

Describe the community service performed by the nominee that merits consideration of a Ruhkala Award:

Gloria has been contributing to the Rocklin community since she moved here in 1987. Many in Rocklin first made their acquaintance with Gloria through her employment with Gold Country Media. Over the years she worked for several of their papers and was editor of Rocklin's newspaper, The Placer Herald. She wrote a column for the paper titled "Surviving the Breakup", which came out of the support group that she led for divorcees. Gloria's care for her neighbor's wellbeing then led her to write a regular column titled "Surviving with Kids."

As she got to know Rocklin, Gloria found places to plug in and get connected. She is a Board Member with the Rocklin Historical Society, and has been a contributor to the Quarry Quarterly for many years. Gloria is credited with instituting rotating displays at the Rocklin Historical Museum, where she serves as a docent. She also writes press releases and stories on behalf of RHS for the newspaper.

Gloria has also been a member of the Rocklin Friends of the Library for many years. She has graciously served as Book Sale Chair and stores all of the used books donated to the Friends in her GARAGE, where she sorts them for sale in the Library book store, the eBay store, and for the Friends' semi-annual sales. She coordinates volunteers and provides training. Gloria also helps to manage the Little Free Library program which is a partnership between the City of Rocklin and the Friends. She provides books to member volunteers every month to aid them in restocking the Little Libraries for the community. (She personally curates one too!)

Gloria also started the "Rocklin Reads" program that has showcased local authors and created a partnership between the Rocklin Friends of the Library and the Rocklin Historical Society. That partnership has also led to several co-sponsored Women's History events over the years.
Gloria has been the leader of the Sierra College Osher Lifelong Learning Institute Book Club for seniors for many years; and if all of that was not enough, she just became the leader of a book club for seniors at the Atria Senior Living Community in Rocklin providing educational and recreational service to those who can't make it to the book club at the Rocklin Library.

Gloria is also committed to the young people in our community and has served at ALL of our local high schools doing mock-interviews to help them gain valuable experience as they venture out into the world.

Ruhkala Community Service Awards Nominations

How has the nominee's efforts helped the residents, businesses and/or stakeholders of Rocklin?:

Gloria's service has helped to provide tens of thousands of dollars back to the Rocklin Library through all of the book sales she has been responsible for with the Rocklin Friends of the Library. She has given of herself to ensure that seniors in our community have ways to remain stimulated, engaged, and growing through book clubs. She has reported the news with integrity for decades in our community. Her commitment to the Rocklin Historical Society has helped to make our history come alive and reach more residents in our growing city every year. Gloria's involvement in mock-interviews helps to give our young people a leg up when they enter the job market or prepare for college. She has invested in Rocklin's past, present, and future, and is wholly deserving of this recognition.

When did the community service take place?:

Over the last several decades.

Please include any other information about the nominee you feel is important:

This nomination is supported by:
Michele Vass, President, Rocklin Friends of the Library
Getta Dolinsek, Vice President, Rocklin Friends of the Library
Susan Brooking, Board Member, Rocklin Historical Society
Linda Wampler, Board Member, Rocklin Historical Society

Submitter Name: Michele Vass
Address: [redacted]

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: On-Call Abandoned Property/Debris Clean Up Services

Date: March 14, 2023

Submitted By: Justin Nartker, Director of Public Services
Rick Lawrence, Public Services Manager

Department: Public Services

Recommendation:
A. Adopt a Resolution of the City Council of the City of Rocklin Awarding a Contract for On-Call Abandoned Property/Debris Cleanup Services and Authorizing the City Manager to Execute an Agreement with Forensiclean LLC.

B. Adopt a Resolution of the City Council of the City of Rocklin Awarding a Contract for On-Call Abandoned Property/Debris Cleanup and Authorizing the City Manager to Execute an Agreement with J.W. Bamford, Inc.

C. Adopt a Resolution of the City Council of the City of Rocklin Awarding a Contract for On-Call Abandoned Property/Debris Cleanup and Authorizing the City Manager to Execute an Agreement with Northern State Contractors.

Background:
During the last two years the City has experienced an increase in abandoned property/debris on City owned property, especially in City owned open space, some of which is hazardous in nature. Due to the potential of encountering these materials the property and debris need to be cleaned up by entities who are qualified in handling hazardous materials.

In order to ensure qualified contractors are providing the cleanup, the City issued a Request for Qualifications for Abandoned Property/Debris Cleanup Services, with the intent to contract with qualified contractor(s) that specialize in Abandoned Property/Debris Cleanup. Contractor(s) would assist the City on all cleanup needs, including but not limited to providing all labor, materials, tools, and equipment required to remove abandoned property.

A Request for Qualifications was advertised on November 11, 2022, and November 18, 2022, with the submittal date of December 15, 2022.

Five proposals were received from the following contractors:

- Forensiclean LLC (Sacramento, CA)
- J.W. Bamford, Inc. (Oroville, CA)
- Northern State Contractors (Sacramento, CA)
- West Coast Environmental (Rancho Cordova, CA)
- West Coast Fire & Water (Kelseyville, CA)

The Statement of Qualifications for each contractor was evaluated by City Staff with a maximum of 100 points using the following criteria:

Responsiveness to RFQ - 10 points
Experience and qualifications - 40 points
Fee Schedule and Cost proposal - 25 points
Commitment to provide on-call services in a timely fashion - 25 points

Based on the evaluation, staff recommends entering into contracts with the top three respondents, Forensiclean LLC, J.W. Bamford, Inc., and Northern State Contractors. Entering into contracts with multiple firms will provide staff with flexibility and the ability to respond quickly to cleanup needs. Services will be issued on a task order basis and based on scope of services and estimated fees for specific services.

Staff recommends the City Council authorize contracts with Forensiclean LLC, J.W. Bamford, Inc., and Northern State Contractors, on a time and material basis, and for an amount not to exceed $100,000 each. The first period of the agreement is for nine months (April 1, 2023 – December 31, 2023), and includes the option to extend the contract for two additional years at the City's discretion.

Fiscal Impact:

There is no additional fiscal impact as the cost of supplies and services are included in the individual department's budget and will be charged accordingly at the time of use.

ATTACHMENTS:

1. Resolution - Forensiclean LLC
2. Resolution - J.W. Bamford, Inc.
3. Resolution - Northern State Contractors

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
AWARDING A CONTRACT FOR ON-CALL ABANDONED PROPERTY/DEBRIS CLEANUP SERVICES
AND AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH FORENSICLEAN LLC

WHEREAS, during the last two (2) years the City has experienced an increase in abandoned property/debris on City owned properties especially in City owned open space; and

WHEREAS, often the property and debris left behind contain hazardous materials and need to be cleaned up by City representatives who are qualified in handling those materials; and

WHEREAS, a Request For Qualifications for on-call cleaning services was advertised on November 11, 2022, and November 18, 2022, with the submittal date of December 15, 2022; and

WHEREAS, the City received five (5) Statements of Qualification which were evaluated with three (3) candidates ranking as highly qualified; and

WHEREAS, staff recommend the City enter into agreements with the top three (3) candidates, including Forensiclean LLC, for a nine-month initial term, with the option to extend the contract for two (2) additional years at the City's discretion, for a not to exceed amount of $100,000 per contract period; and

WHEREAS, there is no additional fiscal impact as the cost of supplies and services are included in the individual department's budget and will be charged accordingly at the time of use.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. A contract for On-Call Abandoned Property/Debris Cleanup Services is awarded to Forensiclean LLC, and the City Manager is authorized to execute the Agreement with Forensiclean LLC in substantially the form attached hereto as Exhibit "A."

Section 2. The City Manager is authorized to extend the term of the Agreement for Services with Forensiclean LLC for up to two additional one-year terms, provided funds have been allocated for the services.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

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

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

EXHIBIT A

CONTRACT FOR SERVICES

THIS CONTRACT is made on _____, 2023, by and between the CITY OF ROCKLIN a municipal corporation ("City"), and

Forensiclean, LLC
1516 McCormack Ave.
Sacramento, CA 95811
916-812-2010
info@forensiclean.com

"Contractor" who mutually agree as follows:

1. SCOPE OF SERVICES

Subject to the terms and conditions set forth in this agreement, Contractor shall provide to the City the services described in the Scope of Work, Exhibit A. Contractor shall provide the services at the time, place and in the manner specified in Exhibits A and/or B. Contractor shall not be compensated for services outside the scope of Exhibit A unless prior to the commencement of the services: (a) Contractor notifies the City and City agrees the services are outside the scope of Exhibit A; (b) Contractor estimates the additional compensation required for these additional services; and (c) City after notice, approves in writing a supplemental agreement specifying the additional services and the amount of compensation therefore. City shall have no obligation whatsoever under this agreement or any supplemental agreement, unless and until the agreement or supplemental agreement is approved by the City Manager, the City Manager's authorized designee, or by the Rocklin City Council, as required by the Rocklin Municipal Code or other local law or policy.

2. COMPENSATION

A. The City shall pay Contractor for the services rendered pursuant to this agreement at the times and in the manner set forth in the Scope of Services, Exhibit A, the Schedule for Performance, Exhibit B, and in accordance with the Schedule of Fees in Exhibit C, but in no event shall the total compensation exceed the **total sum of One Hundred Thousand Dollars ($100,000).** The payments specified in Exhibits A and/or B shall be the only payments to be made to Contractor for the services rendered pursuant to this Agreement unless pursuant to Section 1, above, City approves additional compensation for additional services.

B. Contractor shall furnish City with invoices for all expenses as well as for all materials authorized by this Contract. The invoices shall be submitted with the other billings. Reimbursable expenses shall be limited to actual expenditures of Contractor for expenses that are necessary for the proper completion of the services and shall only be payable if specifically authorized in advance by City.

C. Contractor shall submit all billings/invoices for services to City in the manner specified in Exhibit B. Contractor's fees shall be as specified in the Scope of Work, Exhibit A or the Schedule of Fees as set forth in Exhibit C. All invoices submitted by Contractor shall contain the following information:

(1) Job/project name or description;
(2) City's current purchase order and/or work order number (if applicable);
(3) Contractor's invoice number;
(4) Date of invoice issuance;
(5) Description of services billed under invoice, including the description of tasks performed and the corresponding rate charged for the completion of that task;
(6) Amount of invoice, itemizing all authorized reimbursable expenses; and
(7) Total billed to date under agreement.

D. City shall make payment to Contractor net 30 days from receipt of an acceptable invoice. If Contractor's performance is not in conformity with the Scope of Work, Exhibit A, or the Schedule of Performance, Exhibit B, or the provisions set forth above, payments may be delayed or denied, unless the Contractor's failure to perform is a documented result of the City's failure to conform with the Schedule of Performance, or if the Schedule of Performance is extended pursuant to Section 4. City shall not be responsible for delays in payment to Contractor resulting from Contractor's failure to comply with the invoice format described above, or as set forth in the Schedule of Performance.

E. During performance of the agreement and for a period of three (3) years after completing all services, Contractor shall maintain all accounting and financial records related to this Agreement, including but not limited to records of Contractor's costs for all services performed under this agreement and records of Contractor's reimbursable expenses, in accordance with generally accepted accounting practices, and shall keep and make the records available for inspection and audit by representatives of the City upon reasonable written notice.

F. Contractor shall pay when and as due, any and all taxes incurred as a result of Contractor's compensation hereunder, including estimated taxes, and shall provide City with proof of payment upon request. Contractor hereby agrees to indemnify City for any claims, losses, costs, fees, liabilities, damages or injuries suffered by City arising out of Contractor's breach of this section.

3. FACILITIES AND EQUIPMENT

Contractor shall at its sole cost and expense, furnish all facilities and equipment that may be required for Contractor to perform services pursuant to this agreement. City shall furnish to Contractor, only the facilities and equipment listed in Exhibit A (if any) according to any terms and conditions set forth in Exhibit A.

4. TERM OF CONTRACT

A. This agreement shall become effective on April 1, 2023, and shall continue in effect for nine months, unless sooner terminated as provided herein.

B. The services of Contractor are to commence upon execution of this Contract by the City, and shall be undertaken and completed in accordance with the Schedule of Performance attached hereto and incorporated herein by this reference as **Exhibit B.**

5. SUSPENSION/TERMINATION:

A. City shall have the right at any time to temporarily suspend Contractor's performance hereunder, in whole or in part, by giving written notice of suspension to Contractor. If City gives such notice, Contractor shall immediately suspend its activities under this agreement.

B. This Contract may be terminated by either party, provided that the other party is given not less than **60** calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate. If the agreement is terminated by the City:

i. Contractor shall immediately cease rendering services pursuant to this agreement;
ii. Contractor shall, not later than five days after such notice of termination, deliver to City copies of all information prepared pursuant to this agreement;
iii. City shall pay Contractor the reasonable value of services rendered by Contractor prior to termination; provided however, City shall not in any manner be liable for lost profits that might have been made by Contractor had the agreement not been terminated or had Contractor completed the services required by this agreement. Contractor shall furnish to City such financial information as in the judgment of the City is necessary for City to determine the reasonable value of the services rendered by Contractor. The foregoing is cumulative and does not affect any right or remedy that city may have in law or equity.

C. Notwithstanding any provisions of this Contract, Contractor shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of this Contract by Contractor, and the City may withhold any payments due to Contractor until such time as the exact amount of damages, if any, due the City from Contractor is determined.

6. INDEPENDENT CONTRACTOR

Contractor enters into this Contract as an independent contractor and not as an employee or agent of the City. Contractor shall have no power or authority by this Contract to act on behalf of City in any capacity whatsoever as an agent, or to bind the City in any respect or to any obligations whatsoever. Nothing in this Contract shall be construed to be inconsistent with this relationship or status. All employees, agents, contractors or subcontractors hired or retained by the Contractor are employees, agents, contractors or subcontractors of the Contractor and not of the City. The City shall not be obligated in any way to pay any wage claims or other claims made against Contractor by any such employees, agents, contractors or subcontractors, or any other person resulting from performance of this agreement.

7. AMENDMENTS, CHANGES OR MODIFICATIONS

Amendments, changes or modifications in the terms of this Contract may be made at any time by mutual written agreement between the parties hereto and shall be signed by the persons authorized to bind the parties hereto.

8. EXTENSIONS OF TIME

Contractor may, for good cause, request extensions of time to perform the services required hereunder. Such extensions shall be authorized in advance by the City in writing and

shall be incorporated in written amendments to this Contract or the attached Work Program in the manner provided in Section 7.

9. PROPERTY OF CITY

It is mutually agreed that all materials prepared by the Contractor under this Contract shall become the property of the City, and the Contractor shall have no property right therein whatsoever. Immediately upon termination, the City shall be entitled to, and the Contractor shall deliver to the City, all data, drawings, specifications, reports, estimates, summaries and other such materials as may have been prepared or accumulated to date by the Contractor in performing this Contract which is not Contractor's privileged information, as defined by law, or Contractor's personnel information, along with all other property belonging exclusively to the City which is in the Contractor's possession.

10. COMPLIANCE WITH ALL LAWS:

Contractor shall keep itself fully informed of, shall observe and comply with, and shall cause any and all persons, firms or corporations employed by it or under its control to observe and comply with, all applicable laws, ordinances, and codes of federal, State and local governments, which in any manner affect those engaged or employed on the work described by this Contract or the materials used or which in any way affect the conduct of the work, and shall commit no trespass on any public or private property in performing any of the work authorized by this Contract.

For all leases and purchases of materials, equipment, supplies or other tangible personal property used to perform the agreement and shipped from outside California, the Contractor and any subcontractors leasing or purchasing such materials, equipment, supplies or other tangible personal property shall obtain a Use Tax Direct Payment Permit or Seller's Permit from the California State Board of Equalization, in accordance with the applicable SBE criteria and requirements. This provision applies in all instances unless prohibited by the funding source for the agreement.

FOR WORK SUBJECT TO PREVAILING WAGES. The work contemplated under this Contract is a public work for the purposes of Labor Code section 1720, and is subject to the payment of prevailing wages. Accordingly, Contractor shall comply with the provisions of Exhibit **"E"**.

11. WARRANTIES AND RESPONSIBILITIES - CONTRACTOR

A. Contractor agrees and represents that it is qualified to properly provide the services set forth in **Exhibit "A"** in a manner which is consistent with the generally accepted standards of Contractor's profession.

B. Contractor is duly licensed, qualified and experienced to perform the services set forth in the Scope of Services, Exhibit A. Contractor represents and warrants that Contractor has all licenses, permits, qualifications and approvals of whatsoever nature that are legally required for Contractor to practice its profession or provide any services under this agreement. Contractor represents and warrants that Contractor shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this agreement, any licenses, permits and approvals that are legally required for Contractor to practice its profession or provide such services. If Contractor is an out of state corporation, Contractor further warrants and represents that it possesses a valid

certification of qualification to transact business in the State of California issued by the California Secretary of State.

C. Contractor shall perform all services required pursuant to this agreement in the manner and according to the standards currently observed by a competent practitioner of Contractor's profession in California. Contractor shall devote such time and effort to the performance of services pursuant to this agreement as is necessary for the satisfactory and timely performance of Contractor's obligations under this agreement. Neither party shall be considered in default of this agreement to the extent that party's performance is prevented or delayed by any cause that is beyond the reasonable control of that party.

D. All products of whatsoever nature that Contractor delivers to City pursuant to this Agreement shall be prepared in a professional manner and conform to the standards of quality normally observed by a person currently practicing in Contractor's profession, and shall be provided in accordance with any scope of services or schedule of performance specified in Exhibits A or B.

E. Contractor shall assign only competent personnel to perform services pursuant to this agreement. Contractor shall designate a project manager who at all times shall represent the Contractor before the City on all matters relating to this Contract. The project manager shall continue in such capacity unless and until he or she is removed at the request of the City, is no longer employed by Contractor, or is replaced with the written approval of the City, which approval shall not be unreasonably withheld. Contractor shall notify City in writing, of any other changes in Contractor's staff assigned to perform the services required under this agreement, prior to any such performance. In the event the City desires the removal of any person assigned by Contractor to perform services pursuant to this agreement, because the City in its sole discretion, determines that such person is not performing in accordance with the standards required herein, Contractor shall remove such person immediately upon receiving notice from the City of the desire for the removal of such person.

F. Contractor agrees and represents that the work performed under this Contract shall be in accordance with applicable federal, State and local law.

G. Contractor shall provide corrective services without charge to the City for services which fail to meet the above professional and legal standards and which are reported to Contractor in writing within sixty (60) days of discovery. Should Contractor fail or refuse to perform promptly its obligations, the City may render or undertake performance thereof and the Contractor agrees it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this agreement is based on such independent investigation and research. Contractor shall be liable for any expenses thereby incurred**.**

12. SUBCONTRACTING

None of the services covered by this Contract shall be subcontracted without the prior written consent of the City, which will not be unreasonably withheld. Contractor shall be as fully responsible to the City for the negligent acts and omissions of its contractors and subcontractors, and of persons either directly or indirectly employed by them, as it is for the negligent acts and omissions of persons directly employed by Contractor.

13. ASSIGNABILITY

Contractor shall not assign or transfer any interest in this Contract whether by assignment or novation, without the prior written consent of the City. The City has a strong interest in the qualifications and capability of the persons and entities that will fulfill the obligations imposed on Contractor under this agreement. However, claims for money due or to become due Contractor from the City under this Contract may be assigned to a financial institution, or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer whether voluntary or involuntary shall be furnished promptly to the City.

14. INTEREST IN CONTRACT

Contractor covenants that neither it, nor any of its employees, agents, contractors, or subcontractors has any interest, nor shall they acquire any interest, direct or indirect, in the subject of the Contract, nor any other interest which would conflict in any manner or degree with the performance of its services hereunder. Contractor shall make all disclosures required by the City's conflict of interest code in accordance with the category designated by the City, unless the City Manager determines in writing that Contractor's duties are more limited in scope than is warranted by the category designated by the City code and that a narrower disclosure category should apply. Contractor also agrees to make disclosure in compliance with the City conflict of interest code if, at any time after the execution of this Contract, City determines and notifies Contractor in writing that Contractor's duties under this Contract warrant greater disclosure by Contractor than was originally contemplated. Contractor shall make disclosures in the time, place and manner set forth in the conflict of interest code and as directed by the City.

15. MATERIALS CONFIDENTIAL

To the extent permitted by law, all of the materials prepared or assembled by Contractor pursuant to performance of this Contract are confidential and Contractor agrees that they shall not be made available to any individual or organization without the prior written approval of the City, except by court order.

16. LIABILITY OF CONTRACTOR-NEGLIGENCE

Contractor shall be responsible for performing the work under this Contract in a manner which is consistent with the generally-accepted standards of the Contractor's profession and shall be liable for its own negligence and the negligent acts of its employees, agents, contractors and subcontractors. The City shall have no right of control over the manner in which the work is to be done but only as to its outcome, and shall not be charged with the responsibility of preventing risk to Contractor or its employees, agents, contractors or subcontractors.

17. INDEMNITY AND LITIGATION COSTS

Contractor shall indemnify, defend, and hold harmless the City, its officers, officials, agents, and employees against all claims, damages, demands, liability, costs, losses and expenses, including without limitation court costs and reasonable attorneys' fees, arising from Contractor's negligent acts or negligent failure to act, errors, omissions or willful misconduct incident to the performance of this Contract except such loss or damage caused by the active negligence**,** sole negligence, or willful misconduct of the City. The provisions of this paragraph shall survive termination or suspension of this Contract.

18. CONTRACTOR TO PROVIDE INSURANCE

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

A. Minimum Scope and limit of Insurance

1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **$2,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

2. ***Automobile Liability:*** Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than **$1,000,000** per accident for bodily injury and property damage.

3. ***Workers' Compensation*** insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **$1,000,000** per accident for bodily injury or disease.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the City requires and shall be entitled to the broader coverage and/or the higher limits maintained by the contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

B. Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

1. ***Additional Insured Status.*** The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 forms if later revisions used).

2. ***Primary Coverage***. For any claims related to this contract, the Contractor's insurance coverage shall be primary with coverage at least as broad as ISO CG 20 01 04 13 as respects the City, its officers, officials, employees, or volunteers, and shall be in excess of the Contractor's insurance and shall not contribute to it.

3. ***Notice of Cancellation*.** Each insurance policy required above shall state that coverage shall not be canceled, except with notice to the City.

4. ***Waiver of Subrogation.*** Contractor hereby grants to City a waiver of any right to subrogation which any insurer of said Contractor may acquire against the City by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement

that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

5. ***Self-Insured Retentions***. Self-insured retentions must be declared to and approved by the City. The City may require the Contractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

6. ***Acceptability of Insurers.*** Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City.

7. ***Claims Made Policies.*** If any of the required policies provide coverage on a claims made basis:

i. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.

ii. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

iii. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

8. ***Verification of Coverage*.** Contractor shall furnish the City with original Certificate of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to the City before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

9. ***Subcontractors.*** Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that City is an additional insured on insurance required from subcontractors.

10. ***Special Risks or Circumstances.*** City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

19. GENERAL/MISCELLANEOUS PROVISIONS:

A**. Contract Documents.** This agreement and its exhibits shall be known as the "Contract Documents." Terms set forth in any Contract Document shall be deemed to be

incorporated in all Contract Documents as if set forth in full therein. In the event of conflict between terms contained in these Contract Documents, the more specific term shall control. If any portion of the Contract Documents shall be in conflict with any other portion, provisions contained in the Contract shall govern over conflicting provisions contained in the exhibits to the Contract. In the event of any conflict between the terms or conditions of this written agreement and any terms or conditions of any document prepared or provided by Contractor and made a part of this agreement, including without limitation any document relating to the scope of services or payment therefor, the written terms of this document shall control over those terms or conditions.

B. **Non-Discrimination in Employment and Equal Employment Opportunity**. Contractor shall not engage in unlawful employment discrimination. Such unlawful employment discrimination includes, but is not limited to, employment discrimination based upon a person's race, color, ancestry, national origin, religious creed, sex (including pregnancy, childbirth breastfeeding or related medical condition), sexual orientation, gender, gender identity, gender expression, age (over 40), disability (mental and physical), medical condition, marital status, citizenship, and military and veteran status.

C. **Inspection of Records**. Contractor shall maintain and make available for inspection by the City and its auditors accurate records of all of its costs, disbursements and receipts with respect to any work under this Contract. Such inspections may be made during regular office hours at any time until six (6) months after the final payments under this Contract are made to the Contractor.

D. **Entire Agreement**. This Contract constitutes the entire agreement between the parties relative to the services specified herein and supersedes whatever oral or written understanding they may have had prior to the execution of this agreement. No alteration or modification of this agreement shall be valid or effective unless and until such modification is evidenced by a writing signed by both parties to this Contract, by persons authorized to act on behalf of the parties. There are no understandings, agreements, conditions, representations, warranties or promises, with respect to this Contract, except those contained in or referred to in the writing.

E. **Severability**. If any portion of this agreement or the application thereof to any person or circumstance shall be held invalid or unenforceable, the remainder of this agreement shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

F. **Waiver**. Neither City's acceptance of, or payment for, any service performed by Contractor, nor any waiver by either party of any default, breach, or condition precedent, shall be construed as a waiver of any provision of this agreement, nor as a waiver of any other default, breach or condition precedent or any other right hereunder.

G. **Notice**. All notices that are required to be given by one party to the other under this Contract shall be in writing and shall be deemed to have been given if delivered personally or enclosed in a properly addressed envelope and deposited in a United States Post Office for delivery by registered or certified mail addressed to the parties at the following addresses:

City: City of Rocklin Public Services Department
4081 Alvis Court
Rocklin, CA 95677

Copy to: City Attorney
City of Rocklin
3970 Rocklin Road
Rocklin, CA 95677
Email: LegalNotices@rocklin.ca.us

Contractor: Forensiclean, LLC
1516 McCormack Ave.
Sacramento, CA 95811

H. **Enforcement of Agreement.** This Contract shall be interpreted, governed and enforced in accordance with the laws of the State of California. Venue of any action arising out of this Contract shall be brought and maintained in Placer County California, regardless of where else venue may lie. The parties consent to jurisdiction over their persons and over the subject matter of any such litigation in such court, and consent to service of process issued by such courts.

I. **Attorney's Fees**. In any action brought by either party to enforce the terms of this Contract, each party shall bear responsibility for its attorney's fees and all costs regardless of whether one party is determined to be the prevailing party.

J. **Power and Authority to Enter into Agreement**. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles, and capacities herein stated and on behalf of any entities, persons, or firms represented or purported to be represented by such entity(ies), person(s), or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement have been fully complied with. Furthermore, by entering into this Agreement, Contractor hereby warrants that it shall not have breached the terms or conditions of any other contract or Agreement to which Contractor is obligated, which breach would have a material effect hereon.

K. **Exhibits**. All exhibits referred to herein and attached hereto, are by this reference incorporated as if set forth fully herein.

CITY OF ROCKLIN

By: _____
Aly Zimmermann, City Manager

ATTEST:

By: _____
Hope Ithurburn, City Clerk

APPROVED AS TO FORM:

By: _____
Sheri Chapman, City Attorney

CONTRACTOR

By: _____
Dawn McGuire, Manager/Member

By: _____
Aaron Burt, Manager/Member

EXHIBIT A

Contractor Proposal/Scope of Work

The Scope of Work is as follows:

As directed by the City, the Contractor shall provide clean-up services for abandoned property and debris:

A. Contractor shall receive notification from the designated City representative by phone or email. Contractor shall coordinate a Site Assessment Meeting within 48 hours of initial contact by the City.

B. Contractor shall meet with the designated City representative at the job site to review volume of work anticipated and schedule clean-up work that shall occur within five (5) working days of Site Assessment Meeting (or longer if legal noticing is required).

C. Day of scheduled clean-up work:

a. Jobsites may be in heavy foliage, steep embankments, next to train tracks, by creeks and other locations requiring alertness to the environment and pre-planning to prevent injury or illness.

b. Contractor shall meet the designated City representative at the specified job site at the specified time.

c. Contractor shall work with the designated City representative or law enforcement to ensure the items have been abandoned or are subject to disposal, prior to commencing cleanup.

d. Contractor shall provide all labor, materials, tools, protective clothing, heavy machinery, equipment, vehicles, and supplies required to remove abandoned property.

e. Contractor shall provide a crew sufficient to properly clear and clean the site.

f. Contractor will be responsible for the supervision/management of its crew and ensure all necessary safety procedures are followed.

g. Contractor shall provide and maintain for their staff all appropriate Personal Protective Equipment (PPE) while onsite and provide all necessary tools for collection, removal, and transportation of debris.

i. PPE may include but not be limited to hardhats, safety glasses, vests, gloves, masks, and leather (or adequately puncture resistant) boots.

ii. Contractor shall follow California Department of Industrial Relations Bloodborne Pathogen Standard § 5193.

h. Contractor shall separate debris, biological waste, sharps, and other hazardous substances and materials by using proper containers for storage and transport. Separately, Contractor shall collect, catalogue, and transport all items that are not subject to disposal to the City of Rocklin Corporation Yard, located at 4801 Alvis Ct, Rocklin, CA 95677.

i. Contractor shall remove, transport, and dispose of all debris, biological waste, sharps, and other hazardous substances and materials to proper collections sites (Landfill, Hospitals, County hazardous collection site, etc.) in accordance with all applicable laws.

j. Contractor shall photograph the site before and after the cleanup to document the condition of the site. Contractor shall provide photographs of cleanup to the City electronically within five business days after completion of the clean- up.

k. Contractor shall trim and dispose of vegetation at sites as directed by the City. Vegetation removed at the direction of the City may be disposed of at the City of Rocklin Corporation Yard free of charge.

D. Contractor shall follow best practices for work procedures to safely manage any hazardous materials that may be found on the jobsite, including urine, feces, soiled personal hygiene items, syringes, and other materials which could pose a health threat.

a. Contractor shall immediately contact the Police Department in the event that weapons or illegal contraband is found. In most circumstances, weapons and illegal contraband will be removed prior to the arrival of the Contractor.

E. Notify the City if an additional abandoned property or debris site is discovered in the general area during the course of a clean-up and obtain authorization prior to proceeding with any additional work that was not identified in the original Site Assessment Meeting.

F. Contractor shall provide copies of any training records and licenses as applicable to services requested.

EXHIBIT B

Schedule of Performance

This Agreement will commence on the start date of April 1st, 2023. The term of this Agreement is nine-months. The City in its sole discretion, may extend the term of this Agreement for up to two additional one-year terms.

EXHIBIT C

Schedule of Fees

The total compensation for the Scope of Services identified in Exhibit A shall not exceed $100,000. The cost breakdown has been included below.

Forensiclean Pricing Guide	Per Day Cost	Per Week Mon-Fri (5 Days)	er Week Mon-Sun (7 Days	Per Month (21 Days)	Per Month (30 Days)
Cleanup Crew/s					
Cleanup Crew= Two Technicians and one truck	$1,600.00	$8,000.00	$11,200.00	$33,600.00	$48,000.00
Two Cleanup Crews= Four Technicians and two trucks	$3,200.00	$16,000.00	$22,400.00	$67,200.00	$96,000.00
Three Cleanup Crews= Six Technicians and Three Trucks	$4,800.00	$24,000.00	$33,600.00	$100,800.00	$144,000.00
Four Cleanup Crews= Eight Technicians and Four Trucks	$6,400.00	$32,000.00	$44,800.00	$134,400.00	$192,000.00
Front Loader/Claw Team					
Claw Team= Two Technicians, One Front Loader, One Truck	$2,000.00	$10,000.00	$14,000.00	$42,000.00	$60,000.00
Management					
Management					
Manager= One Supervisor who is the main point of contact, billing, scheduling, etc.	$460.00	$2,300.00	$3,220.00	$9,660.00	$13,800.00
Vehicle Usage					
One Vehicle with mileage, maintanance, usage, etc	$100.00	$500.00	$700.00	$2,100.00	$3,000.00
Two Vehicles with mileage, maintanance, usage, etc	$200.00	$1,000.00	$1,400.00	$4,200.00	$6,000.00
Three Vehicles with mileage, maintanance, usage, etc	$300.00	$1,500.00	$2,100.00	$6,300.00	$9,000.00
Four Vehicles with mileage, maintanance, usage, etc	$400.00	$2,000.00	$2,800.00	$8,400.00	$12,000.00
John Deer Front Loader with mileage, maintanance, usage, etc	$250.00	$1,250.00	$1,750.00	$5,250.00	$7,500.00
Supplies					
One Crews supplies include, PPE, Tools, Rakes, Trash Bags, Etc.	$100.00	$500.00	$700.00	$2,100.00	$3,000.00
Two Crews supplies include, PPE, Tools, Rakes, Trash Bags, Etc.	$200.00	$1,000.00	$1,400.00	$4,200.00	$6,000.00
Three Crews supplies include, PPE, Tools, Rakes, Trash Bags, Etc.	$300.00	$1,500.00	$2,100.00	$6,300.00	$9,000.00
Four Crews supplies include, PPE, Tools, Rakes, Trash Bags, Etc.	$400.00	$2,000.00	$2,800.00	$8,400.00	$12,000.00
Claw Teams supplies include, PPE, Tools, Rakes, Trash Bags, Etc.	$100.00	$500.00	$700.00	$2,100.00	$3,000.00
Disposal Fees					
Disposal Fees are a pass through cost that would be reimbursed by the City, County, State or Customer, and we would submit the reciepts for reimbursement.	N/A				
Roll Of Dumpster Rental					
17 Yard Roll Off Dumpster x1 **Disposal Fee would be reimbursed by the renter.**	$500.00	$2,500.00	$3,500.00	$10,500.00	$15,000.00
17 Yard Roll Off Dumpster x2 **Disposal Fee would be reimbursed by the renter.**	$1,000.00	$5,000.00	$7,000.00	$21,000.00	$30,000.00
17 Yard Roll Off Dumpster x3 **Disposal Fee would be reimbursed by the renter.**	$1,500.00	$7,500.00	$10,500.00	$31,500.00	$45,000.00
Cleanup Crews Total Costs	**Per Day Cost**	**Per Week Mon-Fri (5 Days)**	**Per Week 24/7 (7 Days)**	**Per Month (21 Days)**	**Per Month (30 Days)**
One Cleanup Crew Total Cost Without Disposal Fees	$2,260.00	$11,300.00	$15,820.00	$47,460.00	$67,800.00
Two Cleanup Crews Total Cost Without Disposal Fees	$4,060.00	$20,300.00	$28,420.00	$85,260.00	$121,800.00
Three Cleanup Crews Total Cost Without Disposal Fees	$5,860.00	$29,300.00	$41,020.00	$123,060.00	$175,800.00
Four Cleanup Crews Total Cost Without Disposal Fees	$7,660.00	$38,300.00	$53,620.00	$160,860.00	$229,800.00
Claw Crew Total Cost Without Disposal Fees	$2,810.00	$14,050.00	$19,670.00	$59,010.00	$84,300.00
Cleanup Crews Total Costs W/ Claw Crew	**Per Day Cost**	**Per Week Mon-Fri (5 Days)**	**Per Week 24/7 (7 Days)**	**Per Month (21 Days)**	**Per Month (30 Days)**
One Cleanup Crew Total Cost Without Disposal Fees W/ Claw Crew	$5,070.00	$25,350.00	$35,490.00	$106,470.00	$152,100.00
Two Cleanup Crews Total Cost Without Disposal Fees W/ Claw Crew	$6,870.00	$34,350.00	$48,090.00	$144,270.00	$206,100.00
Three Cleanup Crews Total Cost Without Disposal Fees W/ Claw Crew	$8,670.00	$43,350.00	$60,690.00	$182,070.00	$260,100.00
Four Cleanup Crews Total Cost Without Disposal Fees W/ Claw Crew	$10,470.00	$52,350.00	$73,290.00	$219,870.00	$314,100.00

EXHIBIT D

CERTIFICATE OF COMPLIANCE WITH LABOR CODE § 3700
[Labor Code § 1861]

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

CONTRACTORS

By: _____
Dawn McGuire, Manager/Member

EXHIBIT E

LABOR COMPLIANCE

1. PREVAILING WAGE

A. The Work contemplated herein constitutes a public work within the meaning of Labor Code sections 1720 and 1771. It shall be mandatory upon the Contractor and upon any Subcontractor, to pay not less than the said specified prevailing rates of wages to all workers employed by them under the Contract in accordance with Labor Code section 1774. The Director of the Department of Industrial Relations ("DIR") of the State of California has determined the general prevailing rate of wages of per diem wages in the locality in which the work is to be performed for each craft or type of worker needed to execute the Contract. The Contractor acknowledges that it has examined the prevailing rate of per diem wages as established by the DIR. Copies of the current schedules for prevailing wages are on file at City Hall, and the contents of those schedules are incorporated herein as if set forth in full. The Contractor shall post a copy of the applicable prevailing wage determinations at each job site, along with any other work place posters required by law.

B. The City will not recognize any claims for additional compensation because of the payment of prevailing wages. The possibility of wage increases is one of the elements to be considered by the Contractor in determining its proposal, and will not under any circumstances be considered as the basis of a claim against the City.

C. By executing this Contract Contractor warrants that it has registered with the Department of Industrial Relations in accordance with Labor Code section 1725.5.

2. PREVAILING WAGE RECORDS

A. The Contractor and each subcontractor shall keep an accurate payroll record which shows the name, address, social security number, correct work classification (in accordance with the wage decision), both straight and overtime worked each day and week, and hourly rate of pay, gross wages earned, deductions made and net wages paid to each journeyman, apprentice, worker or other employee paid by the Contractor /subcontractor in connection with the Work. These payroll records shall be certified and shall be made available at Contractor's principal office. These records shall be maintained during the course of the Work. The Contractor and all subcontractors shall make the certified payroll records available for inspection by City representatives upon request and shall permit such representatives to interview employees during the work hours on the job site.

B. The City shall notify the Contractor in writing of any discrepancies or violations that are discovered during such inspections. Written notification pursuant to this Section shall include the actions that will be necessary to resolve the discrepancies and/or violations. The Contractor shall be held entirely responsible for the prompt resolution of all non-compliances with the prevailing wage laws, including those pertaining to all subcontractors and any lower-tier subcontractors. The Contractor shall forfeit as penalty to the City the amount specified by law for each calendar day or portion thereof for each worker (whether employed by the Contractor or any subcontractor) paid less than the stipulated prevailing rates for any work done under the Contract in violation of the provisions of the Labor Code and in particular, Section 1775.

C. To the extent applicable, Contractor and subcontractors shall maintain and furnish to the Department of Industrial Relations ("DIR"), a certified copy of each weekly payroll (but no less often than monthly), with a statement of compliance signed under penalty of perjury. Such certified payroll reports shall be transmitted electronically to the DIR.

D. The City will not recognize any claims for additional compensation because of the payment of the prevailing wages. The possibility of wage increases is one of the elements to be considered by the Contractor in entering into the Contract, and will not under any circumstances, other than delays caused by the City, or the City's agents, be considered as the basis of a claim against the City.

3. Labor Discrimination

Attention is directed to Section 1735 of the Labor Code, which reads as follows:

> "No discrimination shall be made in the employment of persons upon public works because of their race, color, national origin or ancestry, physical handicap, mental condition, marital status, or sex of such person, except as provided in Section 12940 of the Government Code, and every General Contractor for public works violating this section is subject to all the penalties imposed for a violation of this chapter."

4 Eight-Hour Day Limitation

(a) In accordance with the provisions of the Labor Code, and in particular, Sections 1810 to 1815 thereof, inclusive, incorporated herein by reference, eight hours labor shall constitute a day's work, and no worker in the employ of Contractor, or any Subcontractor, doing or contracting to do any part of the work contemplated by the Contract, shall be required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of those provisions; provided that subject to Labor Code Section 1815, a worker may perform work in excess of either eight (8) hours per day or forty (40) hours during any one week upon compensation for all hours worked in excess of eight (8) hours per day or forty (40) hours during any one week at not less than one and one-half times the basic rate of pay.

(b) The Contractor and each Subcontractor shall also keep an accurate record showing the names and actual hours worked of all workers employed by them in connection with the Contract. This record shall be open at all reasonable hours to the inspection of the City. It is hereby further agreed that, except as provided in (a) above, the Contractor shall forfeit as a penalty to the City the sum of twenty-five dollars ($25) for each worker employed in the performance of the Contract by the Contractor or by any of its Subcontractors for each calendar day during which such worker is required or permitted to labor more than eight (8) hours in and one calendar day and forty (40) hours in any one calendar week in violation of Sections 1810 through 1815.

5. Compliance with State Requirements for Employment of Apprentices

(a) The Contractor's attention is directed to Section 1777.5 of the Labor Code. Provisions of said Section pertaining to employment of registered apprentices are hereby incorporated by reference into this Contract. As applicable, the Contractor or any Subcontractor

employed by the Contractor in the performance of this Contract shall take such actions as necessary to comply with the provisions of Section 1777.5

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
AWARDING THE CONTRACT FOR ON-CALL ABANDONED PROPERTY/DEBRIS CLEANUP SERVICES
AND AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH
J. W. BAMFORD, INC.

WHEREAS, during the last two (2) years the City has experienced an increase in abandoned property/debris on City owned properties especially in City owned open space; and

WHEREAS, often the property and debris left behind contain hazardous materials and need to be cleaned up by City representatives who are qualified in handling those materials; and

WHEREAS, a Request for Qualifications for on-call cleaning services was advertised on November 11, 2022, and November 18, 2022, with the submittal date of December 15, 2022; and

WHEREAS, the City received five (5) Statements of Qualification which were evaluated with three (3) candidates ranking as highly qualified; and

WHEREAS, the City is moving forward to enter into an agreement with top three (3) candidates and the agreements will be for nine (9) months with the option to extend the contract for two (2) additional years, at the City's discretion for a not to exceed amount of $100,000 per contract period; and

WHEREAS, There is no additional fiscal impact as the cost of supplies and services are included in the individual department's budget and will be charged accordingly at the time of use.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The contract for On-Call Abandoned Property/Debris Cleanup Services is awarded to J. W. Bamford, Inc.

Section 2. The City Manager is authorized to execute an Agreement in substantially the form attached hereto as Exhibit "A" for on-call abandoned property/debris cleanup services with J. W. Bamford, Inc.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

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

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

EXHIBIT A

CONTRACT FOR SERVICES

THIS CONTRACT is made on _____, 2023, by and between the CITY OF ROCKLIN a municipal corporation ("City"), and

J.W. Bamford, Inc.
2014 Challenger Ave. Suite B
Oroville, CA 95965
(530) 533-0732
nbamford@bamfordinc.net

"Contractor" who mutually agree as follows:

1. SCOPE OF SERVICES

Subject to the terms and conditions set forth in this agreement, Contractor shall provide to the City the services described in the Scope of Work, Exhibit A. Contractor shall provide the services at the time, place and in the manner specified in Exhibits A and/or B. Contractor shall not be compensated for services outside the scope of Exhibit A unless prior to the commencement of the services: (a) Contractor notifies the City and City agrees the services are outside the scope of Exhibit A; (b) Contractor estimates the additional compensation required for these additional services; and (c) City after notice, approves in writing a supplemental agreement specifying the additional services and the amount of compensation therefore. City shall have no obligation whatsoever under this agreement or any supplemental agreement, unless and until the agreement or supplemental agreement is approved by the City Manager, the City Manager's authorized designee, or by the Rocklin City Council, as required by the Rocklin Municipal Code or other local law or policy.

2. COMPENSATION

A. The City shall pay Contractor for the services rendered pursuant to this agreement at the times and in the manner set forth in the Scope of Services, Exhibit A, the Schedule for Performance, Exhibit B, and in accordance with the Schedule of Fees in Exhibit C, but in no event shall the total compensation exceed the **total sum of One Hundred Thousand Dollars ($100,000).** The payments specified in Exhibits A and/or B shall be the only payments to be made to Contractor for the services rendered pursuant to this Agreement unless pursuant to Section 1, above, City approves additional compensation for additional services.

B. Contractor shall furnish City with invoices for all expenses as well as for all materials authorized by this Contract. The invoices shall be submitted with the other billings. Reimbursable expenses shall be limited to actual expenditures of Contractor for expenses that are necessary for the proper completion of the services and shall only be payable if specifically authorized in advance by City.

C. Contractor shall submit all billings/invoices for services to City in the manner specified in Exhibit B. Contractor's fees shall be as specified in the Scope of Work, Exhibit A or the Schedule of Fees as set forth in Exhibit C. All invoices submitted by Contractor shall contain the following information:

(1) Job/project name or description;
(2) City's current purchase order and/or work order number (if applicable);
(3) Contractor's invoice number;
(4) Date of invoice issuance;
(5) Description of services billed under invoice, including the description of tasks performed and the corresponding rate charged for the completion of that task;
(6) Amount of invoice, itemizing all authorized reimbursable expenses; and
(7) Total billed to date under agreement.

D. City shall make payment to Contractor net 30 days from receipt of an acceptable invoice. If Contractor's performance is not in conformity with the Scope of Work, Exhibit A, or the Schedule of Performance, Exhibit B, or the provisions set forth above, payments may be delayed or denied, unless the Contractor's failure to perform is a documented result of the City's failure to conform with the Schedule of Performance, or if the Schedule of Performance is extended pursuant to Section 4. City shall not be responsible for delays in payment to Contractor resulting from Contractor's failure to comply with the invoice format described above, or as set forth in the Schedule of Performance.

E. During performance of the agreement and for a period of three (3) years after completing all services, Contractor shall maintain all accounting and financial records related to this Agreement, including but not limited to records of Contractor's costs for all services performed under this agreement and records of Contractor's reimbursable expenses, in accordance with generally accepted accounting practices, and shall keep and make the records available for inspection and audit by representatives of the City upon reasonable written notice.

F. Contractor shall pay when and as due, any and all taxes incurred as a result of Contractor's compensation hereunder, including estimated taxes, and shall provide City with proof of payment upon request. Contractor hereby agrees to indemnify City for any claims, losses, costs, fees, liabilities, damages or injuries suffered by City arising out of Contractor's breach of this section.

3. FACILITIES AND EQUIPMENT

Contractor shall at its sole cost and expense, furnish all facilities and equipment that may be required for Contractor to perform services pursuant to this agreement. City shall furnish to Contractor, only the facilities and equipment listed in Exhibit A (if any) according to any terms and conditions set forth in Exhibit A.

4. TERM OF CONTRACT

A. This agreement shall become effective on the date that it is approved by both parties, set forth on the first page of the agreement and shall continue in effect until both parties have fully performed their respective obligations under this agreement, unless sooner terminated as provided herein.

B. The services of Contractor are to commence upon execution of this Contract by the City, and shall be undertaken and completed in accordance with the Schedule of Performance attached hereto and incorporated herein by this reference as **Exhibit B.**

C. The City Manager or his or her designee may, by written instrument signed by the Parties, extend the duration of this Contract fora period equal to the original term of this Contract in the manner provided in Section 7.

5. SUSPENSION/TERMINATION:

A. City shall have the right at any time to temporarily suspend Contractor's performance hereunder, in whole or in part, by giving written notice of suspension to Contractor. If City gives such notice, Contractor shall immediately suspend its activities under this agreement.

B. This Contract may be terminated by either party, provided that the other party is given not less than **60** calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate. If the agreement is terminated by the City:

i. Contractor shall immediately cease rendering services pursuant to this agreement;
ii. Contractor shall, not later than five days after such notice of termination, deliver to City copies of all information prepared pursuant to this agreement;
iii. City shall pay Contractor the reasonable value of services rendered by Contractor prior to termination; provided however, City shall not in any manner be liable for lost profits that might have been made by Contractor had the agreement not been terminated or had Contractor completed the services required by this agreement. Contractor shall furnish to City such financial information as in the judgment of the City is necessary for City to determine the reasonable value of the services rendered by Contractor. The foregoing is cumulative and does not affect any right or remedy that city may have in law or equity.

C. Notwithstanding any provisions of this Contract, Contractor shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of this Contract by Contractor, and the City may withhold any payments due to Contractor until such time as the exact amount of damages, if any, due the City from Contractor is determined.

6. INDEPENDENT CONTRACTOR

Contractor enters into this Contract as an independent contractor and not as an employee or agent of the City. Contractor shall have no power or authority by this Contract to act on behalf of City in any capacity whatsoever as an agent, or to bind the City in any respect or to any obligations whatsoever. Nothing in this Contract shall be construed to be inconsistent with this relationship or status. All employees, agents, contractors or subcontractors hired or retained by the Contractor are employees, agents, contractors or subcontractors of the Contractor and not of the City. The City shall not be obligated in any way to pay any wage claims or other claims made against Contractor by any such employees, agents, contractors or subcontractors, or any other person resulting from performance of this agreement.

7. **AMENDMENTS, CHANGES OR MODIFICATIONS**

Amendments, changes or modifications in the terms of this Contract may be made at any time by mutual written agreement between the parties hereto and shall be signed by the persons authorized to bind the parties hereto.

8. EXTENSIONS OF TIME

Contractor may, for good cause, request extensions of time to perform the services required hereunder. Such extensions shall be authorized in advance by the City in writing and shall be incorporated in written amendments to this Contract or the attached Work Program in the manner provided in Section 7.

9. PROPERTY OF CITY

It is mutually agreed that all materials prepared by the Contractor under this Contract shall become the property of the City, and the Contractor shall have no property right therein whatsoever. Immediately upon termination, the City shall be entitled to, and the Contractor shall deliver to the City, all data, drawings, specifications, reports, estimates, summaries and other such materials as may have been prepared or accumulated to date by the Contractor in performing this Contract which is not Contractor's privileged information, as defined by law, or Contractor's personnel information, along with all other property belonging exclusively to the City which is in the Contractor's possession.

10. COMPLIANCE WITH ALL LAWS:

Contractor shall keep itself fully informed of, shall observe and comply with, and shall cause any and all persons, firms or corporations employed by it or under its control to observe and comply with, all applicable laws, ordinances, and codes of federal, State and local governments, which in any manner affect those engaged or employed on the work described by this Contract or the materials used or which in any way affect the conduct of the work, and shall commit no trespass on any public or private property in performing any of the work authorized by this Contract.

For all leases and purchases of materials, equipment, supplies or other tangible personal property used to perform the agreement and shipped from outside California, the Contractor and any subcontractors leasing or purchasing such materials, equipment, supplies or other tangible personal property shall obtain a Use Tax Direct Payment Permit or Seller's Permit from the California State Board of Equalization, in accordance with the applicable SBE criteria and requirements. This provision applies in all instances unless prohibited by the funding source for the agreement.

FOR WORK SUBJECT TO PREVAILING WAGES [C. The work contemplated under this Contract is a public work for the purposes of Labor Code section 1720, and is subject to the payment of prevailing wages. Accordingly, Contractor shall comply with the provisions of Exhibit **"E".]**

11. WARRANTIES AND RESPONSIBILITIES - CONTRACTOR

A. Contractor agrees and represents that it is qualified to properly provide the services set forth in **Exhibit "A"** in a manner which is consistent with the generally accepted standards of Contractor's profession.

B. Contractor is duly licensed, qualified and experienced to perform the services set forth in the Scope of Services, Exhibit A. Contractor represents and warrants that Contractor has all licenses, permits, qualifications and approvals of whatsoever nature that are legally required for Contractor to practice its profession or provide any services under this agreement. Contractor

represents and warrants that Contractor shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this agreement, any licenses, permits and approvals that are legally required for Contractor to practice its profession or provide such services. If Contractor is an out of state corporation, Contractor further warrants and represents that it possesses a valid certification of qualification to transact business in the State of California issued by the California Secretary of State.

C. Contractor shall perform all services required pursuant to this agreement in the manner and according to the standards currently observed by a competent practitioner of Contractor's profession in California. Contractor shall devote such time and effort to the performance of services pursuant to this agreement as is necessary for the satisfactory and timely performance of Contractor's obligations under this agreement. Neither party shall be considered in default of this agreement to the extent that party's performance is prevented or delayed by any cause that is beyond the reasonable control of that party.

D. All products of whatsoever nature that Contractor delivers to City pursuant to this Agreement shall be prepared in a professional manner and conform to the standards of quality normally observed by a person currently practicing in Contractor's profession, and shall be provided in accordance with any scope of services or schedule of performance specified in Exhibits A or B.

E. Contractor shall assign only competent personnel to perform services pursuant to this agreement. Contractor shall designate a project manager who at all times shall represent the Contractor before the City on all matters relating to this Contract. The project manager shall continue in such capacity unless and until he or she is removed at the request of the City, is no longer employed by Contractor, or is replaced with the written approval of the City, which approval shall not be unreasonably withheld. Contractor shall notify City in writing, of any other changes in Contractor's staff assigned to perform the services required under this agreement, prior to any such performance. In the event the City desires the removal of any person assigned by Contractor to perform services pursuant to this agreement, because the City in its sole discretion, determines that such person is not performing in accordance with the standards required herein, Contractor shall remove such person immediately upon receiving notice from the City of the desire for the removal of such person.

F. Contractor agrees and represents that the work performed under this Contract shall be in accordance with applicable federal, State and local law.

G. Contractor shall provide corrective services without charge to the City for services which fail to meet the above professional and legal standards and which are reported to Contractor in writing within sixty (60) days of discovery. Should Contractor fail or refuse to perform promptly its obligations, the City may render or undertake performance thereof and the Contractor agrees it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this agreement is based on such independent investigation and research. Contractor shall be liable for any expenses thereby incurred**.**

12. SUBCONTRACTING

None of the services covered by this Contract shall be subcontracted without the prior written consent of the City, which will not be unreasonably withheld. Contractor shall be as fully responsible to the City for the negligent acts and omissions of its contractors and subcontractors,

and of persons either directly or indirectly employed by them, as it is for the negligent acts and omissions of persons directly employed by Contractor.

13. ASSIGNABILITY

Contractor shall not assign or transfer any interest in this Contract whether by assignment or novation, without the prior written consent of the City. The City has a strong interest in the qualifications and capability of the persons and entities that will fulfill the obligations imposed on Contractor under this agreement. However, claims for money due or to become due Contractor from the City under this Contract may be assigned to a financial institution, or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer whether voluntary or involuntary shall be furnished promptly to the City.

14. INTEREST IN CONTRACT

Contractor covenants that neither it, nor any of its employees, agents, contractors, or subcontractors has any interest, nor shall they acquire any interest, direct or indirect, in the subject of the Contract, nor any other interest which would conflict in any manner or degree with the performance of its services hereunder. Contractor shall make all disclosures required by the City's conflict of interest code in accordance with the category designated by the City, unless the City Manager determines in writing that Contractor's duties are more limited in scope than is warranted by the category designated by the City code and that a narrower disclosure category should apply. Contractor also agrees to make disclosure in compliance with the City conflict of interest code if, at any time after the execution of this Contract, City determines and notifies Contractor in writing that Contractor's duties under this Contract warrant greater disclosure by Contractor than was originally contemplated. Contractor shall make disclosures in the time, place and manner set forth in the conflict of interest code and as directed by the City.

15. MATERIALS CONFIDENTIAL

To the extent permitted by law, all of the materials prepared or assembled by Contractor pursuant to performance of this Contract are confidential and Contractor agrees that they shall not be made available to any individual or organization without the prior written approval of the City, except by court order.

16. LIABILITY OF CONTRACTOR-NEGLIGENCE

Contractor shall be responsible for performing the work under this Contract in a manner which is consistent with the generally-accepted standards of the Contractor's profession and shall be liable for its own negligence and the negligent acts of its employees, agents, contractors and subcontractors. The City shall have no right of control over the manner in which the work is to be done but only as to its outcome, and shall not be charged with the responsibility of preventing risk to Contractor or its employees, agents, contractors or subcontractors.

17. INDEMNITY AND LITIGATION COSTS

Contractor shall indemnify, defend, and hold harmless the City, its officers, officials, agents, and employees against all claims, damages, demands, liability, costs, losses and expenses, including without limitation court costs and reasonable attorneys' fees, arising from Contractor's negligent acts or negligent failure to act, errors, omissions or willful misconduct incident to the performance of this Contract except such loss or damage caused by the active

negligence**,** sole negligence, or willful misconduct of the City. The provisions of this paragraph shall survive termination or suspension of this Contract.

18. CONTRACTOR TO PROVIDE INSURANCE

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

A. Minimum Scope and limit of Insurance

1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **$2,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

2. ***Automobile Liability:*** Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than **$1,000,000** per accident for bodily injury and property damage.

3. ***Workers' Compensation*** insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **$1,000,000** per accident for bodily injury or disease.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the City requires and shall be entitled to the broader coverage and/or the higher limits maintained by the contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

B. Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

1. ***Additional Insured Status.*** The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 forms if later revisions used).

2. ***Primary Coverage****.* For any claims related to this contract, the Contractor's insurance coverage shall be primary with coverage at least as broad as ISO CG 20 01 04 13 as respects the City, its officers, officials, employees, or volunteers, and shall be in excess of the Contractor's insurance and shall not contribute to it.

3. ***Notice of Cancellation*****.** Each insurance policy required above shall state that coverage shall not be canceled, except with notice to the City.

4. ***Waiver of Subrogation.*** Contractor hereby grants to City a waiver of any right to subrogation which any insurer of said Contractor may acquire against the City by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

5. ***Self-Insured Retentions****.* Self-insured retentions must be declared to and approved by the City. The City may require the Contractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

6. ***Acceptability of Insurers.*** Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City.

7. ***Claims Made Policies.*** If any of the required policies provide coverage on a claims made basis:

i. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.

ii. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

iii. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

8. ***Verification of Coverage*****.** Contractor shall furnish the City with original Certificate of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to the City before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

9. ***Subcontractors.*** Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that City is an additional insured on insurance required from subcontractors.

10. ***Special Risks or Circumstances.*** City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

11.

19. GENERAL/MISCELLANEOUS PROVISIONS:

A**.** **Contract Documents.** This agreement and its exhibits shall be known as the "Contract Documents." Terms set forth in any Contract Document shall be deemed to be incorporated in all Contract Documents as if set forth in full therein. In the event of conflict between terms contained in these Contract Documents, the more specific term shall control. If any portion of the Contract Documents shall be in conflict with any other portion, provisions contained in the Contract shall govern over conflicting provisions contained in the exhibits to the Contract. In the event of any conflict between the terms or conditions of this written agreement and any terms or conditions of any document prepared or provided by Contractor and made a part of this agreement, including without limitation any document relating to the scope of services or payment therefor, the written terms of this document shall control over those terms or conditions.

B. **Non-Discrimination in Employment and Equal Employment Opportunity**. Contractor shall not engage in unlawful employment discrimination. Such unlawful employment discrimination includes, but is not limited to, employment discrimination based upon a person's race, color, ancestry, national origin, religious creed, sex (including pregnancy, childbirth breastfeeding or related medical condition), sexual orientation, gender, gender identity, gender expression, age (over 40), disability (mental and physical), medical condition, marital status, citizenship, and military and veteran status.

C. **Inspection of Records**. Contractor shall maintain and make available for inspection by the City and its auditors accurate records of all of its costs, disbursements and receipts with respect to any work under this Contract. Such inspections may be made during regular office hours at any time until six (6) months after the final payments under this Contract are made to the Contractor.

D. **Entire Agreement**. This Contract constitutes the entire agreement between the parties relative to the services specified herein and supersedes whatever oral or written understanding they may have had prior to the execution of this agreement. No alteration or modification of this agreement shall be valid or effective unless and until such modification is evidenced by a writing signed by both parties to this Contract, by persons authorized to act on behalf of the parties. There are no understandings, agreements, conditions, representations, warranties or promises, with respect to this Contract, except those contained in or referred to in the writing.

E. **Severability**. If any portion of this agreement or the application thereof to any person or circumstance shall be held invalid or unenforceable, the remainder of this agreement shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

F. **Waiver**. Neither City's acceptance of, or payment for, any service performed by Contractor, nor any waiver by either party of any default, breach, or condition precedent, shall be construed as a waiver of any provision of this agreement, nor as a waiver of any other default, breach or condition precedent or any other right hereunder.

G. **Notice**. All notices that are required to be given by one party to the other under this Contract shall be in writing and shall be deemed to have been given if delivered personally or enclosed in a properly addressed envelope and deposited in a United States Post Office for delivery by registered or certified mail addressed to the parties at the following addresses:

City: City of Rocklin Public Services Department
4081 Alvis Court
Rocklin, CA 95677

Copy to: City Attorney
City of Rocklin
3970 Rocklin Road
Rocklin, CA 95677
Email: LegalNotices@rocklin.ca.us

Contractor: J.W. Bamford, Inc.
2014 Challenger Ave. Suite B
Oroville, CA 95965

H. **Enforcement of Agreement.** This Contract shall be interpreted, governed and enforced in accordance with the laws of the State of California. Venue of any action arising out of this Contract shall be brought and maintained in Placer County California, regardless of where else venue may lie. The parties consent to jurisdiction over their persons and over the subject matter of any such litigation in such court, and consent to service of process issued by such courts.

I. **Attorney's Fees**. In any action brought by either party to enforce the terms of this Contract, each party shall bear responsibility for its attorney's fees and all costs regardless of whether one party is determined to be the prevailing party.

J. **Power and Authority to Enter into Agreement**. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles, and capacities herein stated and on behalf of any entities, persons, or firms represented or purported to be represented by such entity(ies), person(s), or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement have been fully complied with. Furthermore, by entering into this Agreement, Contractor hereby warrants that it shall not have breached the terms or conditions of any other contract or Agreement to which Contractor is obligated, which breach would have a material effect hereon.

K. **Exhibits**. All exhibits referred to herein and attached hereto, are by this reference incorporated as if set forth fully herein.

CITY OF ROCKLIN

By: _____
Aly Zimmermann, City Manager

ATTEST:

By: _____
Hope Ithurburn, City Clerk

APPROVED AS TO FORM:

By: _____
Sheri Chapman, City Attorney

CONTRACTOR

By: _____
Joel Bamford, CEO

By: _____
Nathan Bamford Secretary

EXHIBIT A

Contractor Proposal/Scope of Work

The Scope of Work is as follows:

As directed by the City, the Contractor shall provide clean-up services for abandoned property and debris:

A. Contractor shall receive notification from the designated City representative by phone or email. Contractor shall coordinate a Site Assessment Meeting within 48 hours of initial contact by the City.

B. Contractor shall meet with the designated City representative at the job site to review volume of work anticipated and schedule clean-up work that shall occur within five (5) working days of Site Assessment Meeting (or longer if legal noticing is required).

C. Day of scheduled clean-up work:

a. Jobsites may be in heavy foliage, steep embankments, next to train tracks, by creeks and other locations requiring alertness to the environment and pre-planning to prevent injury or illness.

b. Contractor shall meet the designated City representative at the specified job site at the specified time.

c. Contractor shall work with the designated City representative or law enforcement to ensure areas are clear of occupants prior to commencing cleanup.

d. Contractor shall provide all labor, materials, tools, protective clothing, heavy machinery, equipment, vehicles, and supplies required to remove abandoned property.

e. Contractor shall provide a crew sufficient to properly clear and clean the site.

f. Contractor will be responsible for the supervision/management of its crew and ensure all necessary safety procedures are followed.

g. Contractor shall provide and maintain for their staff all appropriate Personal Protective Equipment (PPE) while onsite and provide all necessary tools for collection, removal, and transportation of debris.

i. PPE may include but not be limited to hardhats, safety glasses, vests, gloves, masks, and leather (or adequately puncture resistant) boots.

ii. Contractor shall follow California Department of Industrial Relations Bloodborne Pathogen Standard § 5193.

h. Contractor shall separate debris, biological waste, sharps, and other hazardous substances and materials by using proper containers for storage and transport.

Separately, Contractor shall collect, catalogue, and transport all items that are not subject to disposal to the City of Rocklin Corporation Yard, located at 4801 Alvis Ct, Rocklin, CA 95677.

i. Contractor shall remove, transport, and dispose of all debris, biological waste, sharps, and other hazardous substances and materials to proper collections sites (Landfill, Hospitals, County hazardous collection site, etc.) in accordance with all applicable laws.

j. Contractor shall photograph the encampment site before and after the cleanup to document the condition of the site. Contractor shall provide photographs of cleanup to the City electronically within five business days after completion of the clean- up.

k. Contractor shall trim and dispose of vegetation at sites as directed by the City as an encampment deterrent measure. Vegetation removed at the direction of the City may be disposed of at the City of Rocklin Corporation Yard free of charge.

D. Contractor shall follow best practices for work procedures to safely manage any hazardous materials that may be found on the jobsite, including urine, feces, soiled personal hygiene items, syringes, and other materials which could pose a health threat.

a. Contractor shall immediately contact the Police Department in the event that weapons or illegal contraband is found. In most circumstances, weapons and illegal contraband will be removed prior to the arrival of the Contractor.

E. Notify the City if an additional abandoned property or debris site is discovered in the general area during the course of a clean-up to obtain authorization prior to proceeding with any additional work that was not identified in the original Site Assessment Meeting.

F. Contractor shall provide copies of any training records and licenses as applicable to services requested.

EXHIBIT B

Schedule of Performance

This Agreement will commence on the start date of April 1st, 2023, as presented Herein. This Agreement is for an initial nine month period and will be renewable on a year-to year basis for two additional one-year terms at the City's option pursuant to the Contract Documents.

EXHIBIT C

Schedule of Fees

The total compensation for the Scope of Services identified in Exhibit A shall not exceed $100,000. The cost breakdown has been included below.

Cost Sheet and Fee Schedule for Debris Removal Services

Mini Excavator w/ attachment: **$100 Per Hour**

Medium Excavator w/ attachment: **$130 Per Hour**

Large Excavator w/ attachment: **$160 Per Hour**

Backhoe w/ attachment: **$80 Per Hour**

Front End Loader w/ attachment: **$170 Per Hour**

Skid Steer w/ attachment: **$90 Per Hour**

10 Wheel Dump Truck: **$85 Per Hour**

18 Wheel End Dump Truck: **$110 Per Hour**

Self-Loading Grapple Truck: **$200 Per Hour**

Lowbed Transport Truck: **$150 Per Hour**

4000k Water Truck: **$80 Per Hour**

Water Wagon Trailer: **$40 Per Hour**

Dump Trailer: **$45 Per Hour**

Equipment Trailer: **$25 Per Hour**

Vacuum Pump Trailer: **$120 Per Hour**

60FT – 65FT Manlift: **$85 Per Hour**

Crew Truck 4WD ¾ with Saw & Tools: **$30 Per Hour**

Supervisor Truck 4WD ¾ with Saw & Tools: **$30 Per Hour**

Project Manager Hourly Rate: **$87 Per Hour**

Dump Fees (per ton): **See Table Below**

Hazardous Waste Disposal Fees

WPWMA Est. 1978

3195 Athens Avenue
Lincoln, CA 95648
(916) 543-3960
Daily 8 a.m. - 5 p.m.

FOR BUSINESSES GENERATING LESS THAN 200 POUNDS OF HAZARDOUS WASTE PER MONTH

WASTE TYPE*	FEE/UNIT
Absorbent (Contaminated) (5-Gallon Bucket or Smaller)	$2.15/pound
Acidic Liquids and Solids (Muriatic Acid, CLR, Sulfuric Acid)	$12.85/gallon | $3.65/pound
Aerosols, All Types	$1.60/unit
Antifreeze (No Contamination) Antifreeze (Contaminated)	$0.15/gallon $1.75/gallon
Ballasts and Capacitors, Electronic or PCB	$2.20/pound
Basic (PH Corrosive) Liquids and Solids (Sodium Hydroxide, TSP, Most Detergents)	$11.25/gallon | $10/pound
Batteries	
Alkaline	$0.80/pound
Lithium (Un-taped)	$4.60/pound ($0.60/ounce)
Ni Cad (Un-taped)	$3.25/pound ($2.25/pound)
Sealed Lead Acid (Max 125 Pounds - Apx 2-3 Auto Type)	$9/unit
Compact Fluorescent Bulbs (Regular Curly CFL's) (Max 25)	$1.60/unit
Concrete Core	$10.70/cuyard | $43/gallon
Dry Chemical Fire Extinguishers	$0.85/pound
Fluorescent Light Tubes (Max 25 Tubes and Nothing over 8 FT.)	$0.50/foot
HID-U Tubes - Circular (Max 25 Bulbs)	$7.34/unit
LPG Tanks (Max Size: 5 gallons)	$0.85/pound
Motor Oil & Lubricating/Hydraulic Oil (No Contamination) **Motor Oil & Lubricating/Hydraulic Oil (Contaminated)**	$0.20/gallon $0.75/gallon
Oil Filters (Auto) Oil Filters (Large Truck or Heavy Equipment)	$0.75/unit $5/unit
Organic Peroxides Tubes up to 4 oz. (Except Hardeners)	$1.50/tube | $6/pint
Oxidizers (Including Bleach)	$21.60/gallon | $18.75/pound
Paint and Paint Related Materials (Cans/Stains)	$3.75/gallon | $6.45/pound
Pesticides/Herbicides/Fungicides	$12.85/gallon | $9.65/pound
Photo Chemicals/Liquid (Developers/Fixers & Stop Bath)	$12.85/gallon | $9.65/pound
Solvents, Flammable/Neutral Cleaning Solvents	$3.75/gallon

These fees are established by FCC Environmental and are subject to change. No container to exceed 5 gallon size limit. Material limits are set by container size, not the contents of the container.

Disposal Fees

wpwma.ca.gov

WPWMA Est. 1978

3195 Athens Avenue
Lincoln, Ca 95648
(916) 543-3960
Mon-Fri: 7am-5pm
Sat-Sun: 8am-5pm

MATERIAL	FEE AS OF JULY 1, 2022
Appliance (Refrigerated) (Refrigerator, freezer, air conditioner)	$39/unit
Appliance (Non-refrigerated) (Washer, dryer, water heater, dish washer, microwave)	$8.50/unit
Construction & Demolition (C&D) (Mixed C&D waste, carpet & padding)	$20/cubic yard | $88/ton ($20 min)
General Refuse / Mixed Waste / Municipal Solid Waste (Mixed waste, household waste, mattresses, furniture, painted wood)	$20/cubic yard | $88/ton ($20 min)
Green Waste (Separated vegetative waste including grass, leaves, branches—palm, cattails, bamboo, cannot be composted and are charged as general refuse)	$16/cubic yard | $68/ton ($16 min)
Inert (Sod and separated rock, asphalt, clean dirt, concrete smaller than 2' x 2' x 4' and free of rebar or mesh)	$60/cubic yard | $60/ton ($60 min)
Tires	
Car	$4/unit
Truck	$21/unit
Tractor	$84/unit
Bulk/Euclid	$210/ton ($20 min)
Treated Wood Waste (Railroad ties and utility poles not accepted)	$193/ton ($20 min)
Wood Waste (Separated lumber, plywood, particleboard, tree trunks & limbs 1"-24" in diameter—does not include treated or painted wood)	$16/cubic yard | $55/ton ($16 min)

RATES BASED ON 8 WORKING HOURS

Operator								
Excavator / Back Hoe Operator	**Up to 3 1/2 cu yds**	**Group 3**	**Operating Eng**					
Hourly Rate		$ 85.64	$ 685.12				Health & Welfare	$ 13.38
Saturday/OT rate (at 1.5%)		$ 112.10	$ -	Sunday/HOL	$138.55/hour		Pension	$ 10.78
Workers Comp		$ 7.76	$ 53.17				Vacation & Holiday	$ 5.87
ER Tax - SUTA to $7,000		6.20%	$ 42.48				Training	$ 1.12
ER Tax - FUTA to $7,000		0.60%	$ 4.11				Other	$ 1.58
Social Security (Limit $142,800)		6.20%	$ 42.48				**Total Fringe Per Hour**	**$ 32.73**
Medicare		1.45%	$ 9.93				Base Hourly Rate	$ 52.91
Cell Phone (Reimbursement)		$ 0.14	$ 1.40				Daily/Saturday OT Rate	$ 85.64
Payroll Fees		$ 0.26	$ 2.61				OT Base Rate	$ 79.36
Overhead		10.0%	$ 68.51				DT Base Rate	$ 105.92
PPE Gear		$ 3.00	$ 30.00					
Per Diem		$ 50.00	$ 50.00					
General Liability		3.9%	$ 26.72					
			$ 1,016.53	$ 127.07	Avg Cost per hour			

Operator								
Skid steer Operator	**CAT 299/w grapples**		**Group 6**	**Operating Eng**				
Hourly Rate		$ 81.67	$ 653.36				Health & Welfare	$ 13.38
Overtime rate (at 1.5%)		$ 106.14	$ -	Sunday/HOL	$130.61/hr		Pension	$ 10.78
Workers Comp		$ 7.76	$ 50.70				Vacation & Holiday	$ 5.87
ER Tax - SUTA to $7,000		6.20%	$ 40.51				Training	$ 1.12
ER Tax - FUTA to $7,000		0.60%	$ 3.92				Other	$ 1.58
Social Security (Limit $142,800)		6.20%	$ 40.51				**Total Fringe Per Hour**	**$ 32.73**
Medicare		1.45%	$ 9.47				Base Hourly Rate	$ 48.94
Cell Phone (Reimbursement)		$ 0.14	$ 1.40				Daily/Saturday OT Rate	$ 81.67
Payroll Fees		$ 0.26	$ 2.61				OT Base Rate	$ 73.41
Overhead		10.0%	$ 65.34				DT Base Rate	$ 97.88
PPE Gear		$ 3.00	$ 30.00					
Per Diem		$ 50.00	$ 50.00					
General Liability		3.9%	$ 25.48					
			$ 973.30	$ 121.66	Avg Cost per hour			

Laborer	**Gen Cleanup Labor**	**Group 3 A**					Determination: NC-23-102-1-2022-1	
Hourly Rate		$ 61.31	$ 490.48				Health &Welfare	$ 9.60
Overtime rate (at 1.5%)		$ 78.31	$ -	Sunday/HOL	95.31/hr		Pension	$ 13.86
Workers Comp		$ 7.76	$ 38.06				Vacation & Holiday	$ 3.05
ER Tax - SUTA to $7,000		6.20%	$ 30.41				Training	$ 0.50
ER Tax - FUTA to $7,000		0.60%	$ 2.94				Other	$ 0.30
Social Security (Limit $142,800)		6.20%	$ 30.41				**Total Fringe Per Hour**	**$ 27.31**
Medicare		1.45%	$ 7.11				Hourly Rate	$ 34.00
Cell Phone (Reimbursement)		$ 0.14	$ 1.40				Over-Time	$ 51.00
Payroll Fees		$ 0.26	$ 2.61				Double Time/Sunday/Holiday	$ 68.00
Overhead		10.0%	$ 49.05					
PPE Gear		$ 3.00	$ 30.00					
Per Diem		$ 50.00	$ 50.00					
General Liability		3.9%	$ 19.13					
			$ 751.60	$ 93.95	Avg Cost per hour			

Driver Dump Truck	**On/Off Haul**	**DET-02-22-21**		**Non-Teamster**			**C-DT-830-251-7-2016-1**	
Hourly Rate		$ 25.31	$ 202.48				Health &Welfare	$ 1.16
Overtime rate (at 1.5%)		$ 36.56	$ -	Sunday/HOL	$36.56/hr		Vacation & Holiday	$ 1.65
Workers Comp		$ 7.76	$ 15.71				**Total Fringe Per Hour**	**$ 2.81**
ER Tax - SUTA to $7,000		6.20%	$ 12.55				Base Rate	$ 22.50
ER Tax - FUTA to $7,000		0.60%	$ 1.21				OT Rate	$ 33.75
Social Security (Limit $142,800)		6.20%	$ 12.55				No Double Time Rate	
Medicare		1.45%	$ 2.94					
Cell Phone (Reimbursement)		$ 0.14	$ 1.40					
Payroll Fees		$ 0.26	$ 2.61					
Overhead		10.0%	$ 20.25					
PPE Gear		$ 3.00	$ 30.00					
Per Diem		$ 50.00	$ 50.00					
General Liability		3.9%	$ 7.90					
			$ 359.61	$ 44.95	Avg Cost per hour			

Transport/Lowbed	**On/Off Haul**	**DET-02-22-21**		**Non-Teamster**				
Hourly Rate		$ 25.31	$ 202.48				Health &Welfare	$ 1.16
Overtime rate (at 1.5%)		$ 36.56	$ -	Sunday/HOL	$36.56/hr		Vacation & Holiday	$ 1.65
Workers Comp		$ 7.76	$ 15.71				**Total Fringe Per Hour**	**$ 2.81**
ER Tax - SUTA to $7,000		6.20%	$ 12.55				Base Rate	$ 22.50
ER Tax - FUTA to $7,000		0.60%	$ 1.21				OT Rate	$ 33.75
Social Security (Limit $142,800)		6.20%	$ 12.55				No Double Time Rate	
Medicare		1.45%	$ 2.94					
Cell Phone (Reimbursement)		$ 0.14	$ 1.40					
Payroll Fees		$ 0.26	$ 2.61					
Overhead		10.0%	$ 20.25					
PPE Gear		$ 3.00	$ 30.00					
Per Diem		$ 50.00	$ 50.00					
General Liability		3.9%	$ 7.90					
			$ 359.61	$ 44.95	Avg Cost per hour			

EXHIBIT D

CERTIFICATE OF COMPLIANCE WITH LABOR CODE § 3700
[Labor Code § 1861]

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

CONTRACTORS

By: _____
Joel Bamford, CEO

EXHIBIT E

LABOR COMPLIANCE

1. PREVAILING WAGE

A. The Work contemplated herein constitutes a public work within the meaning of Labor Code sections 1720 and 1771. It shall be mandatory upon the Contractor and upon any Subcontractor, to pay not less than the said specified prevailing rates of wages to all workers employed by them under the Contract in accordance with Labor Code section 1774. The Director of the Department of Industrial Relations ("DIR") of the State of California has determined the general prevailing rate of wages of per diem wages in the locality in which the work is to be performed for each craft or type of worker needed to execute the Contract. The Contractor acknowledges that it has examined the prevailing rate of per diem wages as established by the DIR. Copies of the current schedules for prevailing wages are on file at City Hall, and the contents of those schedules are incorporated herein as if set forth in full. The Contractor shall post a copy of the applicable prevailing wage determinations at each job site, along with any other work place posters required by law.

B. The City will not recognize any claims for additional compensation because of the payment of prevailing wages. The possibility of wage increases is one of the elements to be considered by the Contractor in determining its proposal, and will not under any circumstances be considered as the basis of a claim against the City.

C. By executing this Contract Contractor warrants that it has registered with the Department of Industrial Relations in accordance with Labor Code section 1725.5.

2. PREVAILING WAGE RECORDS

A. The Contractor and each subcontractor shall keep an accurate payroll record which shows the name, address, social security number, correct work classification (in accordance with the wage decision), both straight and overtime worked each day and week, and hourly rate of pay, gross wages earned, deductions made and net wages paid to each journeyman, apprentice, worker or other employee paid by the Contractor /subcontractor in connection with the Work. These payroll records shall be certified and shall be made available at Contractor's principal office. These records shall be maintained during the course of the Work. The Contractor and all subcontractors shall make the certified payroll records available for inspection by City representatives upon request and shall permit such representatives to interview employees during the work hours on the job site.

B. The City shall notify the Contractor in writing of any discrepancies or violations that are discovered during such inspections. Written notification pursuant to this Section shall include the actions that will be necessary to resolve the discrepancies and/or violations. The Contractor shall be held entirely responsible for the prompt resolution of all non-compliances with the prevailing wage laws, including those pertaining to all subcontractors and any lower-tier subcontractors. The Contractor shall forfeit as penalty to the City the amount specified by law for each calendar day or portion thereof for each worker (whether employed by the Contractor or any subcontractor) paid less than the stipulated prevailing rates for any work done under the Contract in violation of the provisions of the Labor Code and in particular, Section 1775.

C. To the extent applicable, Contractor and subcontractors shall maintain and furnish to the Department of Industrial Relations ("DIR"), a certified copy of each weekly payroll (but no less often than monthly), with a statement of compliance signed under penalty of perjury. Such certified payroll reports shall be transmitted electronically to the DIR.

D. The City will not recognize any claims for additional compensation because of the payment of the prevailing wages. The possibility of wage increases is one of the elements to be considered by the Contractor in entering into the Contract, and will not under any circumstances, other than delays caused by the City, or the City's agents, be considered as the basis of a claim against the City.

3. Labor Discrimination

Attention is directed to Section 1735 of the Labor Code, which reads as follows:

> "No discrimination shall be made in the employment of persons upon public works because of their race, color, national origin or ancestry, physical handicap, mental condition, marital status, or sex of such person, except as provided in Section 12940 of the Government Code, and every General Contractor for public works violating this section is subject to all the penalties imposed for a violation of this chapter."

4 Eight-Hour Day Limitation

(a) In accordance with the provisions of the Labor Code, and in particular, Sections 1810 to 1815 thereof, inclusive, incorporated herein by reference, eight hours labor shall constitute a day's work, and no worker in the employ of Contractor, or any Subcontractor, doing or contracting to do any part of the work contemplated by the Contract, shall be required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of those provisions; provided that subject to Labor Code Section 1815, a worker may perform work in excess of either eight (8) hours per day or forty (40) hours during any one week upon compensation for all hours worked in excess of eight (8) hours per day or forty (40) hours during any one week at not less than one and one-half times the basic rate of pay.

(b) The Contractor and each Subcontractor shall also keep an accurate record showing the names and actual hours worked of all workers employed by them in connection with the Contract. This record shall be open at all reasonable hours to the inspection of the City. It is hereby further agreed that, except as provided in (a) above, the Contractor shall forfeit as a penalty to the City the sum of twenty-five dollars ($25) for each worker employed in the performance of the Contract by the Contractor or by any of its Subcontractors for each calendar day during which such worker is required or permitted to labor more than eight (8) hours in and one calendar day and forty (40) hours in any one calendar week in violation of Sections 1810 through 1815.

5. Compliance with State Requirements for Employment of Apprentices

(a) The Contractor's attention is directed to Section 1777.5 of the Labor Code. Provisions of said Section pertaining to employment of registered apprentices are hereby incorporated by reference into this Contract. As applicable, the Contractor or any Subcontractor

employed by the Contractor in the performance of this Contract shall take such actions as necessary to comply with the provisions of Section 1777.

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
AWARDING A CONTRACT FOR ON-CALL ABANDONED PROPERTY/DEBRIS CLEANUP SERVICES
AND AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH
NORTHERN STATE CONTRACTORS

WHEREAS, during the last two (2) years the City has experienced an increase in abandoned property/debris on City owned properties especially in City owned open space; and

WHEREAS, often the property and debris left behind contain hazardous materials and need to be cleaned up by City representatives who are qualified in handling those materials; and

WHEREAS, a Request For Qualifications for on-call cleaning services was advertised on November 11, 2022, and November 18, 2022, with the submittal date of December 15, 2022; and

WHEREAS, the City received five (5) Statements of Qualification which were evaluated with three (3) candidates ranking as highly qualified; and

WHEREAS, staff recommend the City enter into agreements with the top three (3) candidates, including Northern State Contractors, for a nine-month initial term, with the option to extend the contract for two (2) additional years at the City's discretion, for a not to exceed amount of $100,000 per contract period; and

WHEREAS, there is no additional fiscal impact as the cost of supplies and services are included in the individual department's budget and will be charged accordingly at the time of use.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. A contract for On-Call Abandoned Property/Debris Cleanup Services is awarded to Northern State Contractors, and the City Manager is authorized to execute the Agreement with Northern State Contractors in substantially the form attached hereto as Exhibit "A."

Section 2. The City Manager is authorized to extend the term of the Agreement for Services with Northern State Contractors for up to two additional one-year terms, provided funds have been allocated for the services.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

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

ABSTAIN: Councilmembers:

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

EXHIBIT A

CONTRACT FOR SERVICES

THIS CONTRACT is made on _____, 2022, by and between the CITY OF ROCKLIN a municipal corporation ("City"), and

Northern State Contractors, Inc.
1525 Fulton Ave.
Sacramento, CA 95825
916-936-5124
info@northernstatecontractors.com

"Contractor" who mutually agree as follows:

1. SCOPE OF SERVICES

Subject to the terms and conditions set forth in this agreement, Contractor shall provide to the City the services described in the Scope of Work, Exhibit A. Contractor shall provide the services at the time, place and in the manner specified in Exhibits A and/or B. Contractor shall not be compensated for services outside the scope of Exhibit A unless prior to the commencement of the services: (a) Contractor notifies the City and City agrees the services are outside the scope of Exhibit A; (b) Contractor estimates the additional compensation required for these additional services; and (c) City after notice, approves in writing a supplemental agreement specifying the additional services and the amount of compensation therefore. City shall have no obligation whatsoever under this agreement or any supplemental agreement, unless and until the agreement or supplemental agreement is approved by the City Manager, the City Manager's authorized designee, or by the Rocklin City Council, as required by the Rocklin Municipal Code or other local law or policy.

2. COMPENSATION

A. The City shall pay Contractor for the services rendered pursuant to this agreement at the times and in the manner set forth in the Scope of Services, Exhibit A, the Schedule for Performance, Exhibit B, and in accordance with the Schedule of Fees in Exhibit C, but in no event shall the total compensation exceed the **total sum of One Hundred Thousand Dollars ($100,000).** The payments specified in Exhibits A and/or B shall be the only payments to be made to Contractor for the services rendered pursuant to this Agreement unless pursuant to Section 1, above, City approves additional compensation for additional services.

B. Contractor shall furnish City with invoices for all expenses as well as for all materials authorized by this Contract. The invoices shall be submitted with the other billings. Reimbursable expenses shall be limited to actual expenditures of Contractor for expenses that are necessary for the proper completion of the services and shall only be payable if specifically authorized in advance by City.

C. Contractor shall submit all billings/invoices for services to City in the manner specified in Exhibit B. Contractor's fees shall be as specified in the Scope of Work, Exhibit A or

the Schedule of Fees as set forth in Exhibit C. All invoices submitted by Contractor shall contain the following information:

(1) Job/project name or description;
(2) City's current purchase order and/or work order number (if applicable);
(3) Contractor's invoice number;
(4) Date of invoice issuance;
(5) Description of services billed under invoice, including the description of tasks performed and the corresponding rate charged for the completion of that task;
(6) Amount of invoice, itemizing all authorized reimbursable expenses; and
(7) Total billed to date under agreement.

D. City shall make payment to Contractor net 30 days from receipt of an acceptable invoice. If Contractor's performance is not in conformity with the Scope of Work, Exhibit A, or the Schedule of Performance, Exhibit B, or the provisions set forth above, payments may be delayed or denied, unless the Contractor's failure to perform is a documented result of the City's failure to conform with the Schedule of Performance, or if the Schedule of Performance is extended pursuant to Section 4. City shall not be responsible for delays in payment to Contractor resulting from Contractor's failure to comply with the invoice format described above, or as set forth in the Schedule of Performance.

E. During performance of the agreement and for a period of three (3) years after completing all services, Contractor shall maintain all accounting and financial records related to this Agreement, including but not limited to records of Contractor's costs for all services performed under this agreement and records of Contractor's reimbursable expenses, in accordance with generally accepted accounting practices, and shall keep and make the records available for inspection and audit by representatives of the City upon reasonable written notice.

F. Contractor shall pay when and as due, any and all taxes incurred as a result of Contractor's compensation hereunder, including estimated taxes, and shall provide City with proof of payment upon request. Contractor hereby agrees to indemnify City for any claims, losses, costs, fees, liabilities, damages or injuries suffered by City arising out of Contractor's breach of this section.

3. FACILITIES AND EQUIPMENT

Contractor shall at its sole cost and expense, furnish all facilities and equipment that may be required for Contractor to perform services pursuant to this agreement. City shall furnish to Contractor, only the facilities and equipment listed in Exhibit A (if any) according to any terms and conditions set forth in Exhibit A.

4. TERM OF CONTRACT

A. This agreement shall become effective on April 1, 2023, and shall continue in effect for nine months, unless sooner terminated as provided herein.

B. The services of Contractor are to commence upon execution of this Contract by the City, and shall be undertaken and completed in accordance with the Schedule of Performance attached hereto and incorporated herein by this reference as **Exhibit B.**

5. SUSPENSION/TERMINATION:

A. City shall have the right at any time to temporarily suspend Contractor's performance hereunder, in whole or in part, by giving written notice of suspension to Contractor. If City gives such notice, Contractor shall immediately suspend its activities under this agreement.

B. This Contract may be terminated by either party, provided that the other party is given not less than **60** calendar days' written notice (delivered by certified mail, return receipt requested) of intent to terminate. If the agreement is terminated by the City:

i. Contractor shall immediately cease rendering services pursuant to this agreement;
ii. Contractor shall, not later than five days after such notice of termination, deliver to City copies of all information prepared pursuant to this agreement;
iii. City shall pay Contractor the reasonable value of services rendered by Contractor prior to termination; provided however, City shall not in any manner be liable for lost profits that might have been made by Contractor had the agreement not been terminated or had Contractor completed the services required by this agreement. Contractor shall furnish to City such financial information as in the judgment of the City is necessary for City to determine the reasonable value of the services rendered by Contractor. The foregoing is cumulative and does not affect any right or remedy that city may have in law or equity.

C. Notwithstanding any provisions of this Contract, Contractor shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of this Contract by Contractor, and the City may withhold any payments due to Contractor until such time as the exact amount of damages, if any, due the City from Contractor is determined.

6. INDEPENDENT CONTRACTOR

Contractor enters into this Contract as an independent contractor and not as an employee or agent of the City. Contractor shall have no power or authority by this Contract to act on behalf of City in any capacity whatsoever as an agent, or to bind the City in any respect or to any obligations whatsoever. Nothing in this Contract shall be construed to be inconsistent with this relationship or status. All employees, agents, contractors or subcontractors hired or retained by the Contractor are employees, agents, contractors or subcontractors of the Contractor and not of the City. The City shall not be obligated in any way to pay any wage claims or other claims made against Contractor by any such employees, agents, contractors or subcontractors, or any other person resulting from performance of this agreement.

7. AMENDMENTS, CHANGES OR MODIFICATIONS

Amendments, changes or modifications in the terms of this Contract may be made at any time by mutual written agreement between the parties hereto and shall be signed by the persons authorized to bind the parties hereto.

8. EXTENSIONS OF TIME

Contractor may, for good cause, request extensions of time to perform the services required hereunder. Such extensions shall be authorized in advance by the City in writing and

shall be incorporated in written amendments to this Contract or the attached Work Program in the manner provided in Section 7.

9. PROPERTY OF CITY

It is mutually agreed that all materials prepared by the Contractor under this Contract shall become the property of the City, and the Contractor shall have no property right therein whatsoever. Immediately upon termination, the City shall be entitled to, and the Contractor shall deliver to the City, all data, drawings, specifications, reports, estimates, summaries and other such materials as may have been prepared or accumulated to date by the Contractor in performing this Contract which is not Contractor's privileged information, as defined by law, or Contractor's personnel information, along with all other property belonging exclusively to the City which is in the Contractor's possession.

10. COMPLIANCE WITH ALL LAWS:

Contractor shall keep itself fully informed of, shall observe and comply with, and shall cause any and all persons, firms or corporations employed by it or under its control to observe and comply with, all applicable laws, ordinances, and codes of federal, State and local governments, which in any manner affect those engaged or employed on the work described by this Contract or the materials used or which in any way affect the conduct of the work, and shall commit no trespass on any public or private property in performing any of the work authorized by this Contract.

For all leases and purchases of materials, equipment, supplies or other tangible personal property used to perform the agreement and shipped from outside California, the Contractor and any subcontractors leasing or purchasing such materials, equipment, supplies or other tangible personal property shall obtain a Use Tax Direct Payment Permit or Seller's Permit from the California State Board of Equalization, in accordance with the applicable SBE criteria and requirements. This provision applies in all instances unless prohibited by the funding source for the agreement.

FOR WORK SUBJECT TO PREVAILING WAGES. The work contemplated under this Contract is a public work for the purposes of Labor Code section 1720, and is subject to the payment of prevailing wages. Accordingly, Contractor shall comply with the provisions of Exhibit **"E"**.

11. WARRANTIES AND RESPONSIBILITIES - CONTRACTOR

A. Contractor agrees and represents that it is qualified to properly provide the services set forth in **Exhibit "A"** in a manner which is consistent with the generally accepted standards of Contractor's profession.

B. Contractor is duly licensed, qualified and experienced to perform the services set forth in the Scope of Services, Exhibit A. Contractor represents and warrants that Contractor has all licenses, permits, qualifications and approvals of whatsoever nature that are legally required for Contractor to practice its profession or provide any services under this agreement. Contractor represents and warrants that Contractor shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this agreement, any licenses, permits and approvals that are legally required for Contractor to practice its profession or provide such services. If Contractor is an out of state corporation, Contractor further warrants and represents that it possesses a valid

certification of qualification to transact business in the State of California issued by the California Secretary of State.

C. Contractor shall perform all services required pursuant to this agreement in the manner and according to the standards currently observed by a competent practitioner of Contractor's profession in California. Contractor shall devote such time and effort to the performance of services pursuant to this agreement as is necessary for the satisfactory and timely performance of Contractor's obligations under this agreement. Neither party shall be considered in default of this agreement to the extent that party's performance is prevented or delayed by any cause that is beyond the reasonable control of that party.

D. All products of whatsoever nature that Contractor delivers to City pursuant to this Agreement shall be prepared in a professional manner and conform to the standards of quality normally observed by a person currently practicing in Contractor's profession, and shall be provided in accordance with any scope of services or schedule of performance specified in Exhibits A or B.

E. Contractor shall assign only competent personnel to perform services pursuant to this agreement. Contractor shall designate a project manager who at all times shall represent the Contractor before the City on all matters relating to this Contract. The project manager shall continue in such capacity unless and until he or she is removed at the request of the City, is no longer employed by Contractor, or is replaced with the written approval of the City, which approval shall not be unreasonably withheld. Contractor shall notify City in writing, of any other changes in Contractor's staff assigned to perform the services required under this agreement, prior to any such performance. In the event the City desires the removal of any person assigned by Contractor to perform services pursuant to this agreement, because the City in its sole discretion, determines that such person is not performing in accordance with the standards required herein, Contractor shall remove such person immediately upon receiving notice from the City of the desire for the removal of such person.

F. Contractor agrees and represents that the work performed under this Contract shall be in accordance with applicable federal, State and local law.

G. Contractor shall provide corrective services without charge to the City for services which fail to meet the above professional and legal standards and which are reported to Contractor in writing within sixty (60) days of discovery. Should Contractor fail or refuse to perform promptly its obligations, the City may render or undertake performance thereof and the Contractor agrees it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this agreement is based on such independent investigation and research. Contractor shall be liable for any expenses thereby incurred**.**

12. SUBCONTRACTING

None of the services covered by this Contract shall be subcontracted without the prior written consent of the City, which will not be unreasonably withheld. Contractor shall be as fully responsible to the City for the negligent acts and omissions of its contractors and subcontractors, and of persons either directly or indirectly employed by them, as it is for the negligent acts and omissions of persons directly employed by Contractor.

13. ASSIGNABILITY

Contractor shall not assign or transfer any interest in this Contract whether by assignment or novation, without the prior written consent of the City. The City has a strong interest in the qualifications and capability of the persons and entities that will fulfill the obligations imposed on Contractor under this agreement. However, claims for money due or to become due Contractor from the City under this Contract may be assigned to a financial institution, or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer whether voluntary or involuntary shall be furnished promptly to the City.

14. INTEREST IN CONTRACT

Contractor covenants that neither it, nor any of its employees, agents, contractors, or subcontractors has any interest, nor shall they acquire any interest, direct or indirect, in the subject of the Contract, nor any other interest which would conflict in any manner or degree with the performance of its services hereunder. Contractor shall make all disclosures required by the City's conflict of interest code in accordance with the category designated by the City, unless the City Manager determines in writing that Contractor's duties are more limited in scope than is warranted by the category designated by the City code and that a narrower disclosure category should apply. Contractor also agrees to make disclosure in compliance with the City conflict of interest code if, at any time after the execution of this Contract, City determines and notifies Contractor in writing that Contractor's duties under this Contract warrant greater disclosure by Contractor than was originally contemplated. Contractor shall make disclosures in the time, place and manner set forth in the conflict of interest code and as directed by the City.

15. MATERIALS CONFIDENTIAL

To the extent permitted by law, all of the materials prepared or assembled by Contractor pursuant to performance of this Contract are confidential and Contractor agrees that they shall not be made available to any individual or organization without the prior written approval of the City, except by court order.

16. LIABILITY OF CONTRACTOR-NEGLIGENCE

Contractor shall be responsible for performing the work under this Contract in a manner which is consistent with the generally-accepted standards of the Contractor's profession and shall be liable for its own negligence and the negligent acts of its employees, agents, contractors and subcontractors. The City shall have no right of control over the manner in which the work is to be done but only as to its outcome, and shall not be charged with the responsibility of preventing risk to Contractor or its employees, agents, contractors or subcontractors.

17. INDEMNITY AND LITIGATION COSTS

Contractor shall indemnify, defend, and hold harmless the City, its officers, officials, agents, and employees against all claims, damages, demands, liability, costs, losses and expenses, including without limitation court costs and reasonable attorneys' fees, arising from Contractor's negligent acts or negligent failure to act, errors, omissions or willful misconduct incident to the performance of this Contract except such loss or damage caused by the active negligence**,** sole negligence, or willful misconduct of the City. The provisions of this paragraph shall survive termination or suspension of this Contract.

18. CONTRACTOR TO PROVIDE INSURANCE

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

A. Minimum Scope and limit of Insurance

1. **Commercial General Liability (CGL):** Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **$2,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

2. ***Automobile Liability:*** Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than **$1,000,000** per accident for bodily injury and property damage.

3. ***Workers' Compensation*** insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than **$1,000,000** per accident for bodily injury or disease.

If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the City requires and shall be entitled to the broader coverage and/or the higher limits maintained by the contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the City.

B. Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

1. ***Additional Insured Status.*** The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 forms if later revisions used).

2. ***Primary Coverage***. For any claims related to this contract, the Contractor's insurance coverage shall be primary with coverage at least as broad as ISO CG 20 01 04 13 as respects the City, its officers, officials, employees, or volunteers, and shall be in excess of the Contractor's insurance and shall not contribute to it.

3. ***Notice of Cancellation*.** Each insurance policy required above shall state that coverage shall not be canceled, except with notice to the City.

4. ***Waiver of Subrogation.*** Contractor hereby grants to City a waiver of any right to subrogation which any insurer of said Contractor may acquire against the City by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement

that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

5. ***Self-Insured Retentions***. Self-insured retentions must be declared to and approved by the City. The City may require the Contractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

6. ***Acceptability of Insurers.*** Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City.

7. ***Claims Made Policies.*** If any of the required policies provide coverage on a claims made basis:

i. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.

ii. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

iii. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

8. ***Verification of Coverage*.** Contractor shall furnish the City with original Certificate of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to the City before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

9. ***Subcontractors.*** Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that City is an additional insured on insurance required from subcontractors.

10. ***Special Risks or Circumstances.*** City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

19. GENERAL/MISCELLANEOUS PROVISIONS:

A**. Contract Documents.** This agreement and its exhibits shall be known as the "Contract Documents." Terms set forth in any Contract Document shall be deemed to be

incorporated in all Contract Documents as if set forth in full therein. In the event of conflict between terms contained in these Contract Documents, the more specific term shall control. If any portion of the Contract Documents shall be in conflict with any other portion, provisions contained in the Contract shall govern over conflicting provisions contained in the exhibits to the Contract. In the event of any conflict between the terms or conditions of this written agreement and any terms or conditions of any document prepared or provided by Contractor and made a part of this agreement, including without limitation any document relating to the scope of services or payment therefor, the written terms of this document shall control over those terms or conditions.

B. **Non-Discrimination in Employment and Equal Employment Opportunity**. Contractor shall not engage in unlawful employment discrimination. Such unlawful employment discrimination includes, but is not limited to, employment discrimination based upon a person's race, color, ancestry, national origin, religious creed, sex (including pregnancy, childbirth breastfeeding or related medical condition), sexual orientation, gender, gender identity, gender expression, age (over 40), disability (mental and physical), medical condition, marital status, citizenship, and military and veteran status.

C. **Inspection of Records**. Contractor shall maintain and make available for inspection by the City and its auditors accurate records of all of its costs, disbursements and receipts with respect to any work under this Contract. Such inspections may be made during regular office hours at any time until six (6) months after the final payments under this Contract are made to the Contractor.

D. **Entire Agreement**. This Contract constitutes the entire agreement between the parties relative to the services specified herein and supersedes whatever oral or written understanding they may have had prior to the execution of this agreement. No alteration or modification of this agreement shall be valid or effective unless and until such modification is evidenced by a writing signed by both parties to this Contract, by persons authorized to act on behalf of the parties. There are no understandings, agreements, conditions, representations, warranties or promises, with respect to this Contract, except those contained in or referred to in the writing.

E. **Severability**. If any portion of this agreement or the application thereof to any person or circumstance shall be held invalid or unenforceable, the remainder of this agreement shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

F. **Waiver**. Neither City's acceptance of, or payment for, any service performed by Contractor, nor any waiver by either party of any default, breach, or condition precedent, shall be construed as a waiver of any provision of this agreement, nor as a waiver of any other default, breach or condition precedent or any other right hereunder.

G. **Notice**. All notices that are required to be given by one party to the other under this Contract shall be in writing and shall be deemed to have been given if delivered personally or enclosed in a properly addressed envelope and deposited in a United States Post Office for delivery by registered or certified mail addressed to the parties at the following addresses:

City: City of Rocklin Public Services Department
4081 Alvis Court
Rocklin, CA 95677

Copy to: City Attorney
City of Rocklin
3970 Rocklin Road
Rocklin, CA 95677
Email: LegalNotices@rocklin.ca.us

Contractor: Northern State Contractors, Inc.
1525 Fulton Ave.
Sacramento, CA 95825

H. **Enforcement of Agreement.** This Contract shall be interpreted, governed and enforced in accordance with the laws of the State of California. Venue of any action arising out of this Contract shall be brought and maintained in Placer County California, regardless of where else venue may lie. The parties consent to jurisdiction over their persons and over the subject matter of any such litigation in such court, and consent to service of process issued by such courts.

I. **Attorney's Fees**. In any action brought by either party to enforce the terms of this Contract, each party shall bear responsibility for its attorney's fees and all costs regardless of whether one party is determined to be the prevailing party.

J. **Power and Authority to Enter into Agreement**. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles, and capacities herein stated and on behalf of any entities, persons, or firms represented or purported to be represented by such entity(ies), person(s), or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement have been fully complied with. Furthermore, by entering into this Agreement, Contractor hereby warrants that it shall not have breached the terms or conditions of any other contract or Agreement to which Contractor is obligated, which breach would have a material effect hereon.

K. **Exhibits**. All exhibits referred to herein and attached hereto, are by this reference incorporated as if set forth fully herein.

CITY OF ROCKLIN

By: _____
Aly Zimmermann, City Manager

ATTEST:

By: _____
Hope Ithurburn, City Clerk

APPROVED AS TO FORM:

By: _____
Sheri Chapman, City Attorney

CONTRACTOR

By: _____
Miki Smith, CEO

By: _____
Tyler Sparks, Secretary, CFO

EXHIBIT A

Contractor Proposal/Scope of Work

The Scope of Work is as follows:

As directed by the City, the Contractor shall provide clean-up services for abandoned property and debris:

A. Contractor shall receive notification from the designated City representative by phone or email. Contractor shall coordinate a Site Assessment Meeting within 48 hours of initial contact by the City.

B. Contractor shall meet with the designated City representative at the job site to review volume of work anticipated and schedule clean-up work that shall occur within five (5) working days of Site Assessment Meeting (or longer if legal noticing is required).

C. Day of scheduled clean-up work:

a. Jobsites may be in heavy foliage, steep embankments, next to train tracks, by creeks and other locations requiring alertness to the environment and pre-planning to prevent injury or illness.

b. Contractor shall meet the designated City representative at the specified job site at the specified time.

c. Contractor shall work with the designated City representative or law enforcement to ensure the items have been abandoned or are subject to disposal, prior to commencing cleanup.

d. Contractor shall provide all labor, materials, tools, protective clothing, heavy machinery, equipment, vehicles, and supplies required to remove abandoned property.

e. Contractor shall provide a crew sufficient to properly clear and clean the site.

f. Contractor will be responsible for the supervision/management of its crew and ensure all necessary safety procedures are followed.

g. Contractor shall provide and maintain for their staff all appropriate Personal Protective Equipment (PPE) while onsite and provide all necessary tools for collection, removal, and transportation of debris.

i. PPE may include but not be limited to hardhats, safety glasses, vests, gloves, masks, and leather (or adequately puncture resistant) boots.

ii. Contractor shall follow California Department of Industrial Relations Bloodborne Pathogen Standard § 5193.

h. Contractor shall separate debris, biological waste, sharps, and other hazardous substances and materials by using proper containers for storage and transport. Separately, Contractor shall collect, catalogue, and transport all items that are not subject to disposal to the City of Rocklin Corporation Yard, located at 4801 Alvis Ct, Rocklin, CA 95677.

i. Contractor shall remove, transport, and dispose of all debris, biological waste, sharps, and other hazardous substances and materials to proper collections sites (Landfill, Hospitals, County hazardous collection site, etc.) in accordance with all applicable laws.

j. Contractor shall photograph the site before and after the cleanup to document the condition of the site. Contractor shall provide photographs of cleanup to the City electronically within five business days after completion of the clean- up.

k. Contractor shall trim and dispose of vegetation at sites as directed by the City. Vegetation removed at the direction of the City may be disposed of at the City of Rocklin Corporation Yard free of charge.

D. Contractor shall follow best practices for work procedures to safely manage any hazardous materials that may be found on the jobsite, including urine, feces, soiled personal hygiene items, syringes, and other materials which could pose a health threat.

a. Contractor shall immediately contact the Police Department in the event that weapons or illegal contraband is found. In most circumstances, weapons and illegal contraband will be removed prior to the arrival of the Contractor.

E. Notify the City if an additional abandoned property or debris site is discovered in the general area during the course of a clean-up and obtain authorization prior to proceeding with any additional work that was not identified in the original Site Assessment Meeting.

F. Contractor shall provide copies of any training records and licenses as applicable to services requested.

EXHIBIT B

Schedule of Performance

This Agreement will commence on the start date of April 1st, 2023. The term of this Agreement is nine-months. The City in its sole discretion, may extend the term of this Agreement for up to two additional one-year terms.

EXHIBIT C

Schedule of Fees

The total compensation for the Scope of Services identified in Exhibit A shall not exceed $100,000. The cost breakdown has been included below.

ACTIVITY	DESCRIPTION	QTY	AMOUNT
VEHICLES	TRUCK & DUMP TRAILER (Per day. Includes fuel & servicing costs.) Supervisor/Technician see labor rates below	1	550.00
VEHICLES	DUMP TRUCK (Per day. Includes fuel & servicing costs.) Truck/Trailer operated by Supervisor/Technician see labor rates below	1	850.00
BOBCAT LOADER	BOBCAT LOADER (Per day. Includes fuel & servicing costs.) Supervisor/Technician see labor rates below	1	650.00
SKILLED LABOR	HAZARDOUS WASTE TECHNICIAN Labor to clean up and transport debris. (Prevailing wage $61.56 per hour, plus taxes & insurance.)	1	85.56
SKILLED LABOR	HAZARDOUS WASTE SUPERVISOR Coordinate and manage crews and do hazardous disposal paperwork. (Prevailing wage $110.46 per hour, plus taxes & insurance.)	1	153.53
SKILLED LABOR	HEAVY EQUIPMENT OPERATOR Labor to operate Bobcat (Prevailing wage $83.67 per hour, plus taxes & insurance.)	1	116.30
ADMIN	ADMINISTRATIVE: Prevailing wage reports, payroll, dispatch, billing etc. (Per Hour. Includes burden.)	1	55.50

EXHIBIT D

CERTIFICATE OF COMPLIANCE WITH LABOR CODE § 3700
[Labor Code § 1861]

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

CONTRACTORS

By: _____
Miki Smith, CEO

EXHIBIT E

LABOR COMPLIANCE

1. PREVAILING WAGE

A. The Work contemplated herein constitutes a public work within the meaning of Labor Code sections 1720 and 1771. It shall be mandatory upon the Contractor and upon any Subcontractor, to pay not less than the said specified prevailing rates of wages to all workers employed by them under the Contract in accordance with Labor Code section 1774. The Director of the Department of Industrial Relations ("DIR") of the State of California has determined the general prevailing rate of wages of per diem wages in the locality in which the work is to be performed for each craft or type of worker needed to execute the Contract. The Contractor acknowledges that it has examined the prevailing rate of per diem wages as established by the DIR. Copies of the current schedules for prevailing wages are on file at City Hall, and the contents of those schedules are incorporated herein as if set forth in full. The Contractor shall post a copy of the applicable prevailing wage determinations at each job site, along with any other work place posters required by law.

B. The City will not recognize any claims for additional compensation because of the payment of prevailing wages. The possibility of wage increases is one of the elements to be considered by the Contractor in determining its proposal, and will not under any circumstances be considered as the basis of a claim against the City.

C. By executing this Contract Contractor warrants that it has registered with the Department of Industrial Relations in accordance with Labor Code section 1725.5.

2. PREVAILING WAGE RECORDS

A. The Contractor and each subcontractor shall keep an accurate payroll record which shows the name, address, social security number, correct work classification (in accordance with the wage decision), both straight and overtime worked each day and week, and hourly rate of pay, gross wages earned, deductions made and net wages paid to each journeyman, apprentice, worker or other employee paid by the Contractor /subcontractor in connection with the Work. These payroll records shall be certified and shall be made available at Contractor's principal office. These records shall be maintained during the course of the Work. The Contractor and all subcontractors shall make the certified payroll records available for inspection by City representatives upon request and shall permit such representatives to interview employees during the work hours on the job site.

B. The City shall notify the Contractor in writing of any discrepancies or violations that are discovered during such inspections. Written notification pursuant to this Section shall include the actions that will be necessary to resolve the discrepancies and/or violations. The Contractor shall be held entirely responsible for the prompt resolution of all non-compliances with the prevailing wage laws, including those pertaining to all subcontractors and any lower-tier subcontractors. The Contractor shall forfeit as penalty to the City the amount specified by law for each calendar day or portion thereof for each worker (whether employed by the Contractor or any subcontractor) paid less than the stipulated prevailing rates for any work done under the Contract in violation of the provisions of the Labor Code and in particular, Section 1775.

C. To the extent applicable, Contractor and subcontractors shall maintain and furnish to the Department of Industrial Relations ("DIR"), a certified copy of each weekly payroll (but no less often than monthly), with a statement of compliance signed under penalty of perjury. Such certified payroll reports shall be transmitted electronically to the DIR.

D. The City will not recognize any claims for additional compensation because of the payment of the prevailing wages. The possibility of wage increases is one of the elements to be considered by the Contractor in entering into the Contract, and will not under any circumstances, other than delays caused by the City, or the City's agents, be considered as the basis of a claim against the City.

3. Labor Discrimination

Attention is directed to Section 1735 of the Labor Code, which reads as follows:

> "No discrimination shall be made in the employment of persons upon public works because of their race, color, national origin or ancestry, physical handicap, mental condition, marital status, or sex of such person, except as provided in Section 12940 of the Government Code, and every General Contractor for public works violating this section is subject to all the penalties imposed for a violation of this chapter."

4 Eight-Hour Day Limitation

(a) In accordance with the provisions of the Labor Code, and in particular, Sections 1810 to 1815 thereof, inclusive, incorporated herein by reference, eight hours labor shall constitute a day's work, and no worker in the employ of Contractor, or any Subcontractor, doing or contracting to do any part of the work contemplated by the Contract, shall be required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week in violation of those provisions; provided that subject to Labor Code Section 1815, a worker may perform work in excess of either eight (8) hours per day or forty (40) hours during any one week upon compensation for all hours worked in excess of eight (8) hours per day or forty (40) hours during any one week at not less than one and one-half times the basic rate of pay.

(b) The Contractor and each Subcontractor shall also keep an accurate record showing the names and actual hours worked of all workers employed by them in connection with the Contract. This record shall be open at all reasonable hours to the inspection of the City. It is hereby further agreed that, except as provided in (a) above, the Contractor shall forfeit as a penalty to the City the sum of twenty-five dollars ($25) for each worker employed in the performance of the Contract by the Contractor or by any of its Subcontractors for each calendar day during which such worker is required or permitted to labor more than eight (8) hours in and one calendar day and forty (40) hours in any one calendar week in violation of Sections 1810 through 1815.

5. Compliance with State Requirements for Employment of Apprentices

(a) The Contractor's attention is directed to Section 1777.5 of the Labor Code. Provisions of said Section pertaining to employment of registered apprentices are hereby incorporated by reference into this Contract. As applicable, the Contractor or any Subcontractor

employed by the Contractor in the performance of this Contract shall take such actions as necessary to comply with the provisions of Section 1777.5

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Purchase of Goods and Supplies from Arrow Fence Company and Normac

Date: March 14, 2023

Submitted By: Justin, Nartker, Director of Public Services

Department: Public Services

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Approving and Authorizing the City Manager to Issue Purchase Orders for the Procurement of Goods and Supplies from Arrow Fence Company and Normac.

Background:
Throughout the year, city departments have ongoing needs to purchase materials and supplies to perform required maintenance, repairs, and rehabilitation services for critical public infrastructure. Public Services staff conducted its annual review of purchases made in Fiscal Year (FY) 2021/22, the first half of FY 2022/23, and anticipates procuring goods and supplies from two locally situated vendors, Arrow Fence (fencing) and Normac (irrigation and landscaping supplies). These purchases are necessary to ensure the continued delivery of programs and services citywide and adequate purchasing authority is needed in accordance with the Rocklin Municipal Code (RMC).

Chapter 3.04 of the RMC requires City Council approval for the purchase of goods and supplies for an amount more than $50,000. The majority of the purchases for goods and supplies are made on an as-needed basis and on average, purchases would cost $1,300 per job; however, the cumulative need is anticipated to exceed $50,000 per vendor. Therefore, staff recommends approval and spending authority to cover the estimated expenditures for the locally situated vendors outlined in the table below:

Vendor Name	**Not to Exceed Amount**
Arrow Fence	$ 75,000
Normac	$250,000
Total	**$325,000**

Staff also recommends an exception to the competitive bidding process required in the Rocklin Municipal Code, on the basis it would be in the public's interest to procure the goods and

supplies directly from these locally situated vendors, on an as-needed basis. If approved, staff will continue to follow the purchasing requirements of the RMC related to formal and informal bidding procedures, prior to making any purchases from either locally situated vendor.

Fiscal Impact:
There is no additional fiscal impact to the staff recommendation, as the cost of supplies and non-professional services are included in the individual department's budget and will be charged accordingly at the time of use.

ATTACHMENTS:
1. Resolution

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
APPROVING AND AUTHORIZING THE CITY MANAGER TO ISSUE PURCHASE ORDERS
FOR THE PROCUREMENT OF GOODS AND SUPPLIES FROM
ARROW FENCE COMPANY AND NORMAC.

WHEREAS, Rocklin Municipal Code Chapter 3.04 requires City Council approval for the purchase of goods and supplies for an amount more than $50,000; and

WHEREAS, staff reviewed the annual citywide expenditures for various vendors of goods and supplies located in Rocklin, used primarily by the Public Services Department, and estimated that a total expenditure of $325,000 for the two vendors, Arrow Fence Company (fencing) and Normac (irrigation and landscaping) would be necessary in Fiscal Year (FY) 2022/23; and

WHEREAS, in order to increase efficiency and streamline the purchasing process, staff is requesting Council approve and authorize the City Manager to issue purchase orders for the procurement of goods and supplies from Arrow Fence Company in an amount not to exceed $75,000, and Normac in an amount not to exceed $250,000; and

WHEREAS, staff seek an exception to the competitive procurement process set forth in the Rocklin Municipal Code on the basis that the procurement of goods and supplies on an as-needed basis from these two locally situated vendors would be in the public's interest.

WHEREAS, there is no fiscal impact as the cost of goods and supplies are included in the individual department's FY 2022/23 budget and will be charged accordingly at the time of use.

NOW THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The City Council of the City of Rocklin approves and authorize the City Manager to issue purchase orders for the procurement of goods and supplies from Arrow Fencing Company in an amount not to exceed $75,000, and Normac in an amount not to exceed $250,000.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

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

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Subscription Services with Environmental Systems Research Institute, Inc. for the City's Geographic Information System (GIS)

Date: March 14, 2023

Submitted By: Brian Graves, Information Technology Manager

Department: City Manager's Office

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Approving the Small Government Enterprise Agreement Annual Subscription for Services Between Environmental Systems Research Institute, Inc. and the City of Rocklin and Authorizing the City Manager to Execute an Agreement.

Background:
On May 3, 2019, the City entered into a Master Agreement with Environmental Systems Research Institute, Inc. (ESRI) to provide the software, maintenance, and related services for the City's Geographic Information System (GIS). Each subsequent year the City has renewed the annual subscription to continue services. This year ESRI is offering a three (3) year annual Small Government Enterprise Agreement Annual Subscription. The cost for this service is as follows:

- Year one (FY 2022/23) = $36,000
- Year two (FY 2023/24) = $45,500
- Year three (FY 2024/25) = $55,000
- Total cost = $136,500

This subscription will also include additional desktop software, server software, online capability, and developer tools. Additionally, the city will receive lower costs for licensed software and more flexibility for its deployment.

ESRI is the leading provider of GIS software with many major companies and local governments utilizing their product. This is a sole source agreement as the ESRI software is a proprietary system and not available from other vendors. Staff recommends the City Council adopt a resolution authorizing the purchase of this subscription.

Fiscal Impact:
Sufficient funds are available in the Fiscal Year 2022/23 Operating Budget in the General Fund (100) to cover the first year cost of the agreement. The funds required for future years will be appropriated through the regular annual budget process.

ATTACHMENTS:
1. Resolution - ESRI Subscription
2. Resolution Exhibit A - ESRI Subscription Agreement

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN APPROVING THE SMALL GOVERNMENT ENTERPRISE AGREEMENT ANNUAL SUBSCRIPTION FOR SERVICES BETWEEN ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC. AND THE CITY OF ROCKLIN AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT

WHEREAS, On May 3, 2019, the City entered into a Master Agreement with Environmental Systems Research Institute, Inc. (ESRI) to provide the software, maintenance, and related services for the City's Geographic Information System (GIS); and

WHEREAS, each year the City renews the annual subscription for services with ESRI however, this year ESRI is offering a three-year annual Small Government Enterprise Agreement Annual Subscription that will lower the annual cost while providing additional features; and

WHEREAS, under the proposed Agreement, the cost to the City for ESRI services year one (1) is $36,000, year two (2) is $45,500, and year three (3) is $55,000 for a total cost of $136,500; and

WHEREAS, ESRI's software and platform is proprietary and not available from other vendors; and

WHEREAS, no fiscal impact has been identified with the Agreement as the fees for services are included in the original budget for FY 2022/23 and/or will be included in the corresponding future budgets.

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The Small Government Enterprise Agreement Annual Subscription between the City and ESRI is approved in an amount not to exceed $136,500, and the City Manager is authorized to execute the Agreement with ESRI in substantially the form attached hereto as Exhibit "A".

PASSED AND ADOPTED this 14th day of March 14, 2023, by the following vote:

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

_____

Ken Broadway, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk

EXHIBIT A

Quotation # Q-485935

Date: December 19, 2022

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

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 12/19/2022 To: 3/19/2023

Customer # 188232 Contract #

City of Rocklin
IT Dept
4081 Alvis Ct
Rocklin, CA 95677-4012

ATTENTION: Josh Little
PHONE: (916) 625-5522
EMAIL: josh.little@rocklin.ca.us

Material	Qty	Term	Unit Price	Total
168179	1	Year 1	$36,000.00	$36,000.00
Populations of 50,001 to 100,000 Small Government Enterprise Agreement Annual Subscription				
168179	1	Year 2	$45,500.00	$45,500.00
Populations of 50,001 to 100,000 Small Government Enterprise Agreement Annual Subscription				
168179	1	Year 3	$55,000.00	$55,000.00
Populations of 50,001 to 100,000 Small Government Enterprise Agreement Annual Subscription				

Subtotal:	$136,500.00
Sales Tax:	$0.00
Estimated Shipping and Handling (2 Day Delivery):	$0.00
Contract Price Adjust:	$0.00
Total:	$136,500.00

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:
Jesse Gonzalez	jesse_gonzalez@esri.com	(909) 793-2853 x1106

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, then unless otherwise stated in this quotation, 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.

GONZALEZJ **This offer is limited to the terms and conditions incorporated and attached herein.**

Quotation # Q-485935

Date: December 19, 2022

Customer # 188232 **Contract #**

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

City of Rocklin
IT Dept
4081 Alvis Ct
Rocklin, CA 95677-4012

ATTENTION: Josh Little
PHONE: (916) 625-5522
EMAIL: josh.little@rocklin.ca.us

To expedite your order, please attach a copy of this quotation to your purchase order.
Quote is valid from: 12/19/2022 To: 3/19/2023

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:**
Jesse Gonzalez	jesse_gonzalez@esri.com	(909) 793-2853 x1106

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, then unless otherwise stated in this quotation, 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.

GONZALEZJ **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

Desktop Software and Extensions (Single Use)
ArcGIS Desktop Advanced
ArcGIS Desktop Standard
ArcGIS Desktop Basic
ArcGIS Desktop Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Publisher, ArcGIS Network Analyst, ArcGIS Schematics, ArcGIS Workflow Manager, ArcGIS Data Reviewer

Enterprise Software and Extensions
ArcGIS Enterprise and Workgroup (Advanced and Standard)
ArcGIS Monitor
ArcGIS Enterprise Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Schematics, ArcGIS Workflow Manager

Enterprise Additional Capability Servers
ArcGIS Image Server

Developer Tools
ArcGIS Engine
ArcGIS Engine Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Engine Geodatabase Update, ArcGIS Network Analyst, ArcGIS Schematics
ArcGIS Runtime (Standard)
ArcGIS Runtime Analysis Extension

Limited Quantities
One (1) Professional subscription to ArcGIS Developer
Two (2) ArcGIS CityEngine Single Use Licenses
250 ArcGIS Online Viewers
250 ArcGIS Online Creators
37,500 ArcGIS Online Service Credits
250 ArcGIS Enterprise Creators
5 ArcGIS Insights in ArcGIS Enterprise
5 ArcGIS Insights in ArcGIS Online
50 ArcGIS Tracker for ArcGIS Enterprise
50 ArcGIS Tracker for ArcGIS Online
4 ArcGIS Parcel Fabric User Type Extensions (Enterprise)
4 ArcGIS Utility Network User Type Extensions (Enterprise)
4 ArcGIS Trace Network User Type Extensions (Enterprise)

OTHER BENEFITS

Number of Esri User Conference registrations provided annually	4
Number of Tier 1 Help Desk individuals authorized to call Esri	4
Maximum number of sets of backup media, if requested*	2
Five percent (5%) discount on all individual commercially available instructor-led training classes at Esri facilities purchased outside this Agreement	

*Additional sets of backup media may be purchased for a fee

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: Croftwood Unit 2 Final Map

Date: March 14, 2023

Submitted By: David Mohlenbrok, Director of Community Development
Lynn Toth, Associate Civil Engineer

Department: Community Development

Recommendation:

A. Adopt a Resolution of the City Council of the City of Rocklin Approving the Final Map of Croftwood Unit 2 Subdivision/(SD2017-0002) and Approving and Authorizing Execution of a Subdivision Improvement Agreement.

B. Adopt a Resolution of the City Council of the City of Rocklin Approving and Authorizing Execution of a Subdivision Landscaping Agreement Croftwood Unit 2/(SD2017-0002).

C. Adopt a Resolution of the City Council of the City of Rocklin Accepting Grant of Open Space Easement (Riparian Area and Creek Protection) of Croftwood Unit 2 Subdivision/(SD2017-0002).

Background:

The tentative subdivision map for Croftwood Unit 2 Subdivision (SD2017-0002), was approved by the City Council on May 8, 2018, per Resolution No. 2018-112, allowing the subdivision of 55 residential lots and 2 lettered open space lots, 1 lettered detention basin lot and 1 lettered landscape lot per this final map. AB 1561 automatically extended the tentative subdivision map for 18 months, through November 8, 2022. On October 25, 2022, the City Council approved a two-year extension of the tentative subdivision map through November 8, 2024 (Resolution No. 2022-215).

This project is generally located northwest of the Loomis Town Limits, south of Schriber Way, east of Sierra College Boulevard, and west of Barton Road, with street access at the easterly terminus of Secret Creek Drive and the northerly terminus of Lakepointe Drive.

Owner/Applicant (Subdivider): TL The Woods, L. P., a California Limited Partnership.

Approvals of final maps are procedural in nature and per Section 66474.1 of the Subdivision Map Act, a legislative body shall not deny approval of a final map or parcel map if it has previously approved a tentative map for the proposed subdivision and if it finds that the final or

parcel map is in substantial compliance with the previously approved tentative map.

The map is technically correct. All fees have been paid and conditions of approval have been met. The construction of the improvements associated with this map are partially complete and the developer has guaranteed the outstanding items of work with the attached Subdivision Improvement Agreement and Subdivision Landscape Agreement. The map is ready for approval.

Fiscal Impact:
The subdivision is private and the streets, detention basin lot and open space lots will be maintained by the HOA. Landscape lot D is offered for dedication in fee to the City on the final Map and will be maintained by the City after a Notice of Completion of the improvements and Acceptance of the Public Improvements has been issued by the City Council. Maintenance costs for the landscape lot will be funded through Community Facilities District No. 5.

ATTACHMENTS:
1. Resolution A - Final Map and Subdivision Improvement Agreement
2. Resolution A - Exhibit A - Final Map
3. Resolution A - Exhibit 1 to Subdivision Improvement Agreement - Plat of Final Map
5. Resolution B - Exhibit 1 to Subdivision Landscape Agreement - Plat
4. Resolution B - Subdivision Landscape Agreement
7. Resolution C - Exhibit 1 - Open Space Plat
6. Resolution C - Open Space Easement

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
APPROVING THE FINAL MAP OF
CROFTWOOD UNIT 2 SUBDIVISION/(SD2017-0002)
AND APPROVING AND AUTHORIZING EXECUTION
OF A SUBDIVISION IMPROVEMENT AGREEMENT

The City Council of the City of Rocklin does resolve as follows:

Section 1. The City Council of the City of Rocklin hereby finds as follows:

A. That a tentative Subdivision map for a Subdivision known as Croftwood Unit 2 (SD2017-0002) (the "Subdivision") and submitted by TL The Woods, L. P., a California Limited Partnership (the "Subdivider") was approved subject to certain conditions;

B. That the Subdivider has fully satisfied all said conditions, except for certain Subdivision Improvements, if any, that have not been completed and accepted, and as to those Improvements Subdivider has executed and provided security for a Subdivision improvement agreement obligating Subdivider to complete the Improvements within a specified period of time. Subdivider now desires to record a final map for the Subdivision;

C. That the City Engineer has reviewed the final Map for the Subdivision and has determined that it substantially conforms to the approved tentative Map and all conditions and requirements of that approval, and now recommends approval of the final Map.

Section 2. The City Council hereby approves the final map for the Subdivision attached hereto as Exhibit A and accepts on behalf of the public the dedication of the easements shown and offered on the final map for the Subdivision, subject to improvement of said easements and acceptance of the easements by the City.

Section 3. The Subdivision improvement agreement attached hereto as Exhibit B and by this reference incorporated herein is hereby approved and the City Manager is authorized and directed to execute the agreement on behalf of the City.

Section 4. The City Clerk is hereby authorized and directed to record the final Map for the Subdivision, and all related documents referred to in this Resolution, in the Office of the Placer County Recorder when fully executed and notarized.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

EXHIBIT A
FINAL MAP

EXHIBIT B
SUBDIVISION IMPROVEMENT AGREEMENT

Recording Requested by
and Return to:

City Clerk
City of Rocklin
3970 Rocklin Road
Rocklin, CA 95677

No Fee Per Gov't Code §27383

Subdivision Name: Croftwood Unit 2
Subdivision No.: SD2017-0002
Recorded at: Book _____of Maps, at Page_____, Placer County Recorder
Principal: TL The Woods L. P., a California Limited Partnership
Effective Date: March 14th, 2023

SUBDIVISION IMPROVEMENT AGREEMENT

This Subdivision Improvement Agreement ("Agreement") is entered into by and between the City of Rocklin, hereinafter called "City," and TL The Woods, L. P., a California Limited Partnership, hereinafter called "Principal," on the 14th day of March, 2023.

RECITALS

1. Principal has received approval from City of a tentative Subdivision Map commonly known as Croftwood Unit 2 ("the Subdivision").

2. Principal wishes to have filed for record a final Subdivision Map, ("the Map"), in substantial conformity with the approved tentative Map. A copy of the plat of the Map is attached hereto as Exhibit 1 and by this reference incorporated herein.

3. City has approved the Map, subject to the execution of this Agreement.

4. Principal is willing to execute this Agreement as a condition precedent to the recording of the Map.

5. The authority for this Agreement is set forth in the Subdivision Map Act ("the Map Act") (Government Code section 66410 et seq.) and Title 16 of the Rocklin Municipal Code ("Title 16").

AGREEMENT

6. Acceptance of Easements. City hereby accepts on behalf of the public all easements offered for dedication on the Map, in accordance with the conditions hereinafter set forth.

7. Improvements. Principal agrees to complete all the works of improvement ("the Improvements") required for the Subdivision as shown on the final improvement plans for the Subdivision submitted to and approved by the City Engineer and on file in the office of the City Engineer, in accordance with the requirements of the Map Act, Title 16, and the Standard Specifications of City in effect at the time of the installation of the Improvements. Such work will be completed within twelve (12) months of the date of this Agreement.

8. Acceptance of Improvements upon Completion. Upon satisfactory completion of the Improvements in accordance with the approved improvement plans, the Standard Specifications and the conditions of approval of the tentative Subdivision Map, City agrees to issue a Notice of Completion of the work and accept any on-site or off-site easements, subject to the provisions of Paragraph 10 hereof.

9. Notice Regarding Construction. Principal shall notify the City Engineer 48 hours prior to commencement of construction of the Improvements.

10. Warranty. Principal agrees to remedy any defects in the Improvements arising from faulty or defective design or construction of said Improvements occurring within twelve (12) months after acceptance thereof has been given in writing by the City Council.

11. Indemnity and Hold Harmless. Principal agrees to and shall defend, indemnify and hold harmless City, its officers, employees, agents and volunteers from and against all claims, damages, losses and expenses, including attorney's fees and litigation costs and expenses, arising out of the performance of the work described herein, caused in whole or in part by any negligent act or omission of Principal, any subcontractor of Principal, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, except where caused by the active negligence, sole negligence or willful misconduct of City. Lack of insurance coverage does not negate Principal's obligation under this paragraph or this Agreement.

12. Delay. If the construction of the Improvements shall be delayed without fault of Principal, the time for completion thereof may be extended by City for such period of time as City may deem reasonable.

13. Security. Principal shall furnish to City security to ensure the faithful performance of all duties and obligations of Principal herein contained. Such improvement security shall be in a form acceptable to the City Attorney. Such security shall be either a

corporate surety bond, a letter of credit or other instrument of credit issued by a banking institution subject to regulation by the State or Federal government and pledging that the funds necessary to carry out this Agreement are on deposit and guaranteed for payment, or a cash deposit made either directly with the City or deposited with a recognized escrow agent for the benefit of the City. Such security shall be in the following amounts for the following purposes:

(a) Performance: One hundred percent (100%) of the estimated cost of the outstanding Improvements securing performance of this Agreement, which estimated cost is in the amount of: One Million Eight Hundred Sixty-Four Thousand, Seven Hundred Fifty-Six dollars ($1,864,756.00).

(b) Payment of Labor and Materials: One hundred percent (100%) of the estimated cost of the outstanding Improvements, as set forth in Paragraph (a) immediately preceding, securing payment to the contractor of Improvements, to his subcontractors, and to persons furnishing labor, materials, or equipment to them.

(c) Warranty: The amount of Six Hundred Forty One Thousand, Four Hundred Eighty-Six dollars ($641,486.00) to guarantee and warrant the Improvements for a period of one (1) year following the completion and acceptance of the Improvements against any defects in the improvement design, the work, or the labor done, or defects in materials furnished. This security need not be furnished prior to completion of the Improvements, but must be provided prior to their acceptance.

(d) Survey Monumentation: One hundred percent (100%) of the estimated cost of the installation of survey monuments, which estimated cost is in the amount of Five Thousand Two Hundred Fifty dollars ($5,250.00)

14. Irrevocability of Security. The improvement security furnished pursuant to Paragraph 13 shall be irrevocable, shall not be limited as to time (except as to the 1-year period specified in Paragraph 10), and shall provide that it shall be released, in whole or in part, only upon the written approval of the City Engineer or delegate.

15. Actions. At City's option, any action by any party to this Agreement, or any action concerning the security furnished pursuant to Paragraph 13, shall be brought in the appropriate court of competent jurisdiction within the County of Placer, notwithstanding any other provision of law which may provide that such action may be brought in some other location.

16. Inspection; Release of Security For Faithful Performance. Principal may, from time to time, request the City Engineer to inspect the Improvements as they progress. The City Engineer may, if the work is found by City Engineer to be in accordance with the Standard Specifications, choose to accept so much of that work as is completed, and authorize a release pro tanto of the security provided pursuant to Paragraph 13(a); provided, however, that in no

event shall the release of more than eighty (80%) of the improvement security be authorized until all the work has been completed and accepted.

17. Release of Remaining Security For Faithful Performance: Warranty. At the conclusion of the construction of the Improvements, and upon written acceptance of them by the City Council and approval of a Notice of Completion, the City Engineer shall authorize the release of the security provided pursuant to Paragraph 13(a) upon the furnishing of the warranty security as required by Paragraph 13(c).

18. Release of Security Where Other Agency Approval Required. Notwithstanding paragraphs 16 and 17, where any portion of the Improvements is subject to approval by another agency, no release of security equal to the value of those Improvements shall be made until the work is completed to the satisfaction of such other agency. Such other agency shall have two (2) months after completion of the performance of the obligation in which to register satisfaction or dissatisfaction. If at the end of that period it has not registered satisfaction or dissatisfaction, it shall be conclusively deemed that the performance of the obligation was done to its satisfaction.

19. Release of Labor and Materials Security. Ninety (90) days after a notice of completion is filed with respect to the Improvements, the City Engineer may authorize the release of the security given to secure payment for labor and materials as provided in Paragraph 13(b) of this agreement, in the event that no claims have been filed against said security. In the event that claims or actions are filed against the security, the City Engineer may release so much of such security as is in excess of the total of the claims made against it.

20. Insurance. Principal shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Principal, its agents, representatives, or employees.

A. Minimum Scope and limit of Insurance

1. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

2. Automobile Liability: Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Principal has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than $1,000,000 per accident for bodily injury and property damage.

3. Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease.

B. Other Insurance Provisions

The insurance policies are to contain, or be endorsed to contain, the following provisions:

1. Additional Insured Status. The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Principal including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Principal's insurance (at least as broad as ISO Form CG 20 10 11 85 or both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 forms if later revisions used).

2. Primary Coverage. For any claims related to this contract, the Principal's insurance coverage shall be primary with coverage at least as broad as ISO CG 20 01 04 13 as respects the City, its officers, officials, employees, or volunteers, and shall be excess of the Principal's insurance and shall not contribute to it.

3. Notice of Cancellation. Each insurance policy required above shall not be canceled, except with notice to the City.

4. Waiver of Subrogation. Principal hereby grants to City a waiver of any right to subrogation which any insurer of said Principal may acquire against the City by virtue of the payment of any loss under such insurance. Principal agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

5. Self-Insured Retentions. Self-insured retentions must be declared to and approved by the City. The City may require the Principal to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

6. Acceptability of Insurers. Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City.

7. Claims Made Policies. If any of the required policies provide coverage on a claims made basis:

i. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.

ii. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

iii. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Principal must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

8. Verification of Coverage. Principal shall furnish the City with original Certificate of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to the City before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Principal's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

9. Subcontractors. Principal shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Principal shall ensure that City is an additional insured on insurance required from subcontractors.

10. Special Risks or Circumstances. City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

21. Monuments. Principal agrees to install, on or before September 15, 2023, such survey monuments as may be required by the City Engineer. Upon the installation of such monuments, and their acceptance by the City Engineer, the security provided therefor shall be released.

22. Failure of Performance. In the event Principal fails to perform one or more of the conditions herein, City shall have recourse to the security given to guarantee the performance of such acts. City shall have recourse against so much of the security as is necessary to discharge the responsibility of Principal hereunder. City shall have recourse against Principal for any and all amounts necessary to complete the obligations of Principal in the event the security therefore is insufficient to pay such amounts. All administrative costs incurred by the City, in addition to the costs of the Improvements, shall be a proper charge against the security and/or Principal.

23. Attorney's Fees. If the services of any attorney are required by any party to secure the performance of this Agreement or otherwise upon the breach or default of another party, or if any judicial remedy or arbitration is necessary to enforce or interpret any provisions of this Agreement or the rights and duties of any person in relation to this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, costs and other expenses, in addition to any other relief to which such party may be entitled. Prevailing party includes (a) a party who dismisses an action in exchange for sums allegedly due; (b) the party that receives performance from the other party of an alleged breach of covenant or a desired remedy, if it is substantially equal to the relief sought in an action; or (c) the party determined to be prevailing by a court of law.

Whenever provision is made in this Agreement for the payment of attorney's fees, such fees shall be payable whether the legal services are rendered by a salaried employee for the party or by independent counsel and shall include such fees as are incurred in connection with any pretrial proceeding, trial or appeal of the action.

Any award of damages following judicial remedy or arbitration as a result of the breach of this Agreement or any of its provisions shall include an award of prejudgment interest from the date of the breach at the maximum amount of interest allowed by law.

24. Agreement Binding on Successors, Etc. This Agreement shall be binding upon all the heirs, successors, and assigns of either party, and the same shall be recorded in the office of the Recorder of Placer County upon its execution, and shall be a covenant running with the land and equitable servitude upon the parcel or parcels of real property subdivided by the Map.

25. Subdivision Map Act Controlling. To the extent any provision of this Agreement conflicts with any provision of the Map Act, the applicable provision of such Act shall control, and no action taken pursuant to this Agreement which conflicts with any provision of the Map Act shall relieve the person taking such action from compliance with the provisions of the Map Act.

26. Waiver. Failure by a party to insist upon the strict performance of any of the provisions of this Agreement by the other party, or the failure by a party to exercise its rights upon the default of the other party shall not constitute a waiver of such party's right to insist and demand strict compliance by the other party with the terms of this Agreement thereafter.

WHEREFORE, the parties hereto have executed this Agreement on the day and in the year first above written.

CITY OF ROCKLIN

By:_____
Aly Zimmermann, City Manager

PRINCIPAL

TL The Woods, L. P. a California Limited Partnership
(*Name of Principal*)

By:_____
(*Signature*) (Date)

Jay Timothy Lewis

President

APPROVED AS TO FORM:

_____
Sheri Chapman, City Attorney

ATTEST:

_____
Hope Ithurburn, City Clerk

ATTACH CURRENT NOTARY
ACKNOWLEDGEMENT FORM
FOR CITY OF ROCKLIN

ATTACH CURRENT NOTARY
ACKNOWLEDGEMENT FORM
FOR PRINCIPAL

BOOK ___ OF MAPS, PAGE ____

FINAL MAP OF CROFTWOOD UNIT 2

BEING ALL OF PARCEL A, AS SHOWN ON PARCEL MAP NO. DL-75-1, FILED IN BOOK 8 OF PARCEL MAPS, AT PAGE 21 LYING IN THE SOUTHWEST 1/4 OF SECTION 15 AND THE SOUTHEAST 1/4 OF SECTION 16, TOWNSHIP 11 NORTH, RANGE 7 EAST, M.D.M. CITY OF ROCKLIN, COUNTY OF PLACER, STATE OF CALIFORNIA

MARCH 2023

785 Orchard Drive, Suite #110
Folsom, CA 95630
Phone: (916) 608-0707
Fax: (916) 608-0701
TSD ENGINEERING, INC.
expect more.

OWNER'S STATEMENT:

THE UNDERSIGNED, HEREBY CERTIFY THAT THEY ARE THE ONLY PERSONS HAVING ANY RECORD TITLE INTEREST IN THE REAL PROPERTY INCLUDED IN THIS SUBDIVISION AND SHOWN ON THIS "FINAL MAP OF CROFTWOOD UNIT 2", AND DO HEREBY CONSENT TO THE PREPARATION AND FILING OF THIS PARCEL MAP; AND DO HEREBY DEDICATE TO THE PUBLIC, FOR SPECIFIC PURPOSES, THE FOLLOWING:

A. PUBLIC UTILITY PURPOSES FOR THE INSTALLATION AND MAINTENANCE OF WATER, GAS, AND SANITARY SEWER, TOGETHER WITH ANY AND ALL APPURTENANCES THERETO; FOR UNDERGROUND WIRES AND CONDUITS FOR ELECTRIC, TELEVISION, TELEPHONE, TELECOMMUNICATION, AND OTHER COMMUNICATIONS SERVICES, TOGETHER WITH ANY AND ALL APPURTENANCES THERETO; FOR SURFACE DRAINAGE, TOGETHER WITH ANY AND ALL APPURTENANCES THERETO ON, OVER, UNDER AND ACROSS THOSE STRIPS OF LAND DESIGNATED AS GOLDEN POND DRIVE, LILY PAD COURT, LAKEPOINTE DRIVE AND SECRET CREEK DRIVE, SHOWN AS P.U.E.

B. A PUBLIC UTILITY EASEMENT FOR THE USES DEFINED IN PARAGRAPH "A" ABOVE TOGETHER WITH CONSTRUCTING AND MAINTAINING CENTRALIZED MAIL DELIVERY BOXES. PEDESTALS AND SLABS TOGETHER WITH ANY AND ALL APPURTENANCES THERETO INCLUDING PEDESTRIAN ACCESS FOR DELIVERY AND RECEIPT OF MAIL; ON, OVER, UNDER, AND ACROSS THOSE STRIPS OF LAND ADJACENT TO THE DRIVES AND COURT SHOWN HEREON AND DESIGNATED "12.5' PUBLIC UTILITY EASEMENT" (P.U.E.).

C. AN OPEN SPACE EASEMENT ON, OVER, AND ACROSS LOTS A AND B SHOWN HEREON WHICH SHALL PROHIBIT, AMONG OTHER THINGS, GRADING, REMOVAL OF NATIVE OR MITIGATION VEGETATION, DEPOSIT OF ANY TYPE OF DEBRIS, LAWN CLIPPINGS, CHEMICALS, OR TRASH, AND THE BUILDING OF ANY STRUCTURES, INCLUDING FENCING AND RESIDENTIAL GATES; PROVIDED, THAT NATIVE VEGETATION MAY BE REMOVED AS NECESSARY FOR FLOOD CONTROL AND PROTECTION PURSUANT TO A PERMIT ISSUED BY THE CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE, AS DETERMINED NECESSARY.

D. AN EASEMENT FOR THE INGRESS AND EGRESS OF EMERGENCY VEHICLES AND EMERGENCY RESPONSE PERSONNEL OVER, ON AND ACROSS THE STRIP OF LAND SHOWN HEREON AND DESIGNATED AS "20' EMERGENCY VEHICLE ACCESS" (E.V.A.) (PART OF LOT D).

E. LOT D SHOWN HEREON IS HEREBY IRREVOCABLY OFFERED FOR DEDICATION, IN FEE, TO THE CITY OF ROCKLIN FOR LANDSCAPE BUFFER AND DRAINAGE PURPOSES.

END OF PUBLIC DEDICATIONS

THE UNDERSIGNED HEREBY DEDICATE FOR THE USE OF THE LOT OWNERS OF THE "CROFTWOOD UNIT 2" SUBDIVISION THE FOLLOWING:

1) GOLDEN POND DRIVE, LILY PAD COURT, LAKEPOINTE DRIVE AND SECRET CREEK DRIVE.

2) LOTS A AND B SHOWN HEREON FOR OPEN SPACE PURPOSES.

3) LOT C SHOWN HEREON FOR DETENTION BASIN PURPOSES.

TL THE WOODS, L.P.,
A CALIFORNIA LIMITED PARTNERSHIP

BY: TL MANAGEMENT, INC.,
A CALIFORNIA CORPORATION
ITS: GENERAL PARTNER

BY: _____ DATE: _____
JAY TIMOTHY LEWIS, PRESIDENT

NOTARY ACKNOWLEDGMENT:

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA)
COUNTY OF _____)

ON _____,_____ BEFORE ME, _____, A NOTARY PUBLIC

PERSONALLY APPEARED _____

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL

SIGNATURE _____ _____
(PRINTED NAME)

MY PRINCIPAL PLACE OF BUSINESS IS IN _____ COUNTY

MY COMMISSION NO._____ EXPIRES: _____

BENEFICIARY'S STATEMENT:

WELLS FARGO BANK, NATIONAL ASSOCIATION, AS BENEFICIARY OF THE CONSTRUCTION DEED OF TRUST DATED AUGUST 18, 2022, RECORDED ON AUGUST 24, 2022 AS INSTRUMENT NO. 2022-0066287-00, OFFICIAL RECORDS OF PLACER COUNTY, STATE OF CALIFORNIA, HEREBY CONSENTS TO THE PREPARATION AND FILING OF THIS FINAL MAP.

WELLS FARGO BANK, NATIONAL ASSOCIATION

BY: _____ BY: _____

_____ _____
PRINT NAME AND TITLE PRINT NAME AND TITLE

NOTARY ACKNOWLEDGMENT:

A NOTARY PUBLIC OR OTHER OFFICER COMPLETING THIS CERTIFICATE VERIFIES ONLY THE IDENTITY OF THE INDIVIDUAL WHO SIGNED THE DOCUMENT TO WHICH THIS CERTIFICATE IS ATTACHED, AND NOT THE TRUTHFULNESS, ACCURACY, OR VALIDITY OF THAT DOCUMENT.

STATE OF CALIFORNIA)
COUNTY OF _____)

ON _____,_____ BEFORE ME, _____, A NOTARY PUBLIC

PERSONALLY APPEARED _____

WHO PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

I CERTIFY UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING PARAGRAPH IS TRUE AND CORRECT.

WITNESS MY HAND AND OFFICIAL SEAL

SIGNATURE _____ _____
(PRINTED NAME)

MY PRINCIPAL PLACE OF BUSINESS IS IN _____ COUNTY

MY COMMISSION NO._____ EXPIRES: _____

SURVEYOR'S STATEMENT:

THIS FINAL MAP OF "CROFTWOOD UNIT 2" WAS PREPARED BY ME OR UNDER MY DIRECTION AND IS BASED UPON A FIELD SURVEY IN CONFORMANCE WITH THE REQUIREMENTS OF THE SUBDIVISION MAP ACT AND LOCAL ORDINANCE AT THE REQUEST OF TL THE WOODS, L.P. IN OCTOBER 2022. I HEREBY STATE THAT THIS FINAL MAP SUBSTANTIALLY CONFORMS TO THE CONDITIONALLY APPROVED TENTATIVE MAP. ALL MONUMENTS SHOWN HEREON ARE OF THE CHARACTER SHOWN AND OCCUPY THE POSITIONS INDICATED, OR THAT THEY WILL BE SET IN THOSE POSITIONS ON OR BEFORE JANUARY 31, 2024, AND THAT SAID MONUMENTS ARE, OR WILL BE, SUFFICIENT TO ENABLE THE SURVEY TO BE RETRACED.

DATED: _____

PROFESSIONAL LAND SURVEYOR
JOHN E. KLAMM
No. 7375
Exp. 12/31/2023
STATE OF CALIFORNIA

_____
JOHN E. KLAMM, L.S. 7375
LICENSE EXPIRES: DECEMBER 31, 2023

CITY SURVEYOR'S STATEMENT:

I LARRY M. WING, CITY SURVEYOR, CITY OF ROCKLIN, HEREBY STATE THAT I HAVE EXAMINED THIS FINAL MAP OF "CROFTWOOD UNIT 2" AND FIND IT TO BE SUBSTANTIALLY THE SAME AS THE TENTATIVE MAP ON FILE OR ANY APPROVED ALTERATIONS THEREOF; THAT ALL PROVISIONS OF THE SUBDIVISION MAP ACT AND ALL APPLICABLE CITY ORDINANCES HAVE BEEN COMPLIED WITH; AND THAT I AM SATISFIED THAT SAID MAP IS TECHNICALLY CORRECT.

DATED: _____

_____
LARRY M. WING
CITY SURVEYOR R.C.E. 29836
EXP: 3/31/23

CITY CLERK'S STATEMENT:

THE CITY COUNCIL OF THE CITY OF ROCKLIN ON THE _____ DAY OF _____, 2023, BY RESOLUTION NO. _____ DID APPROVE THIS FINAL MAP OF "CROFTWOOD UNIT 2" (SD2017-0002), AND ACCEPTED ON BEHALF OF THE CITY OF ROCKLIN AND THE PUBLIC, "LOT D" IN FEE, AND ACCEPTED, ON BEHALF OF THE PUBLIC AND UTILITY AGENCIES, THE EASEMENTS FOR PUBLIC PURPOSES AND PUBLIC UTILITY PURPOSES AS SHOWN IN CONFORMANCE WITH THE TERMS OF THE OFFER OF DEDICATION.

DATE: _____
HOPE ITHURBURN,
CITY CLERK, CITY OF ROCKLIN

RECORDER'S STATEMENT:

FILED THIS _____ DAY OF _____, 2023, AT _____.M IN BOOK _____ OF MAPS, AT PAGE _____, PLACER COUNTY RECORDS, AT THE REQUEST OF TSD ENGINEERING, INC.

DOCUMENT NO. 2023-_____. RYAN RONCO
PLACER COUNTY RECORDER

FEE: _____ BY: _____
DEPUTY

REFERENCES

(1) BOOK 8 OF PARCEL MAPS, AT PAGE 21
(2) BOOK 10 OF PARCEL MAPS, AT PAGE 72
(3) BOOK 28 OF PARCEL MAPS, AT PAGE 33
(4) BOOK 33 OF PARCEL MAPS, AT PAGE 29
(5) BOOK 36 OF PARCEL MAPS, AT PAGE 26
(6) BOOK K OF MAPS, AT PAGE 39
(7) BOOK BB OF MAPS, AT PAGE 5
(8) BOOK CC OF MAPS, AT PAGE 71
(9) BOOK DD OF MAPS, AT PAGE 12
(10) BOOK DD OF MAPS, AT PAGE 44
(11) DOC. NO. 2023–0003020, O.R.

LEGEND

- DIMENSION POINT (NOTHING FOUND OR SET)
- FOUND STANDARD CITY MONUMENT IN WELL
- FOUND 3/4" IRON PIPE WITH PLUG STAMPED "LS 6947" PER (10)
- FOUND MONUMENT AS NOTED
- FOUND BALL TOP MONUMENT PER (1)
- FOUND 2" BRASS CAPPED IRON PIPE STAMPED AS SHOWN PER (6)
- SET 5/8" REBAR WITH PLASTIC CAP "LS 7375"
- SET 6" MAG SPIKE & WASHER STAMPED "LS 7375"
- SET STANDARD CITY MONUMENT IS WELL "LS 7375"
- E.V.A. EMERGENCY VEHICLE ACCESS
- P.D.E. PRIVATE DRAINAGE EASEMENT
- P.U.E. PUBLIC UTILITY EASEMENT
- (R) RADIAL LINE
- S.E. SEWER EASEMENT
- NO ACCESS RIGHTS LINE PER (1)

CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C1	19.00'	122°38'12"	40.67'
C2	35.00'	74°01'47"	45.22'
C3	26.00'	86°20'34"	39.18'
C4	94.00'	24°43'02"	40.55'

RADIAL LINE TABLE	
RADIAL #	BEARING
R1	S82°48'24"W
R2	N25°26'36"E
R3	S17°52'48"W
R4	N76°07'58"W
R5	N36°39'41"W

NOTES:

1. THIS FINAL MAP CONTAINS 25.490± ACRES GROSS, AND CREATES 55 RESIDENTIAL LOTS AND 2 OPEN SPACE LOTS, 1 DETENTION BASIN LOT AND 1 LANDSCAPE BUFFER LOT.
2. ALL DISTANCES SHOWN HEREON ARE GROUND DISTANCES IN FEET AND DECIMALS THEREOF.
3. ALL CURVES ARE DIMENSIONED WITH RADIUS (R), DELTA (Δ) AND ARC LENGTH (L).
4. THE SUM OF THE INDIVIDUAL PARTS OF ANY GIVEN LINE MAY NOT EQUAL OVERALL DUE TO ROUNDING.
5. ALL REAR LOT CORNERS SHALL BE MONUMENTED WITH A 5/8" REBAR WITH PLASTIC CAP STAMPED "L.S. 7375". REAR LOT CORNERS ADJACENT TO WALLS SHALL BE MONUMENTED WITH A 5/8" REBAR WITH PLASTIC CAP STAMPED "L.S. 7375" SET INSIDE THE LOT 2.00 FEET FROM THE REAR CORNER ALONG THE LOT LINE.
6. ALL FRONT LOT CORNERS SHALL BE MONUMENTED WITH A 1" BRASS DISC STAMPED "LS 7375" SET 1.00 FOOT ALONG THE EXTENSION OF THE LOT LINE IN THE SIDEWALK OR GUTTER.
7. A PRIVATE EASEMENT FOR DRAINAGE PURPOSES OVER, ON, UNDER AND ACROSS THE STRIPS OF LAND SHOWN HEREON AND DESIGNATED AS "PRIVATE DRAINAGE EASEMENT" (P.D.E.) ON LOTS 25, 37, 50, 51, 52, 53, 54 AND 55 IS HEREBY RESERVED.

BASIS OF BEARINGS:

BEARINGS SHOWN HEREON ARE BASED UPON FOUND MONUMENTS LOCATED ON THE CENTERLINE OF SECRET CREEK DRIVE (FORMERLY KNOWN AS ARCHIE WAY), AS SHOWN ON "CROFTWOOD SUBDIVISION PHASE I", FILED IN BOOK BB OF MAPS, AT PAGE 5, PLACER COUNTY RECORDS, THE BEARING OF WHICH IS GIVEN AS N88°02'30"E.

SCALE: 1" = 100'

FINAL MAP OF CROFTWOOD UNIT 2

BEING ALL OF PARCEL A, AS SHOWN ON PARCEL MAP NO. DL–75–1, FILED IN BOOK 8 OF PARCEL MAPS, AT PAGE 21 LYING IN THE SOUTHWEST 1/4 OF SECTION 15 AND THE SOUTHEAST 1/4 OF SECTION 16, TOWNSHIP 11 NORTH, RANGE 7 EAST, M.D.M. CITY OF ROCKLIN, COUNTY OF PLACER, STATE OF CALIFORNIA

MARCH 2023

TSD ENGINEERING, INC.
expect more.
785 Orchard Drive, Suite #110
Folsom, CA 95630
Phone: (916) 608-0707
Fax: (916) 608-0701

SD2017–0002

BOOK ___ OF MAPS, PAGE ____

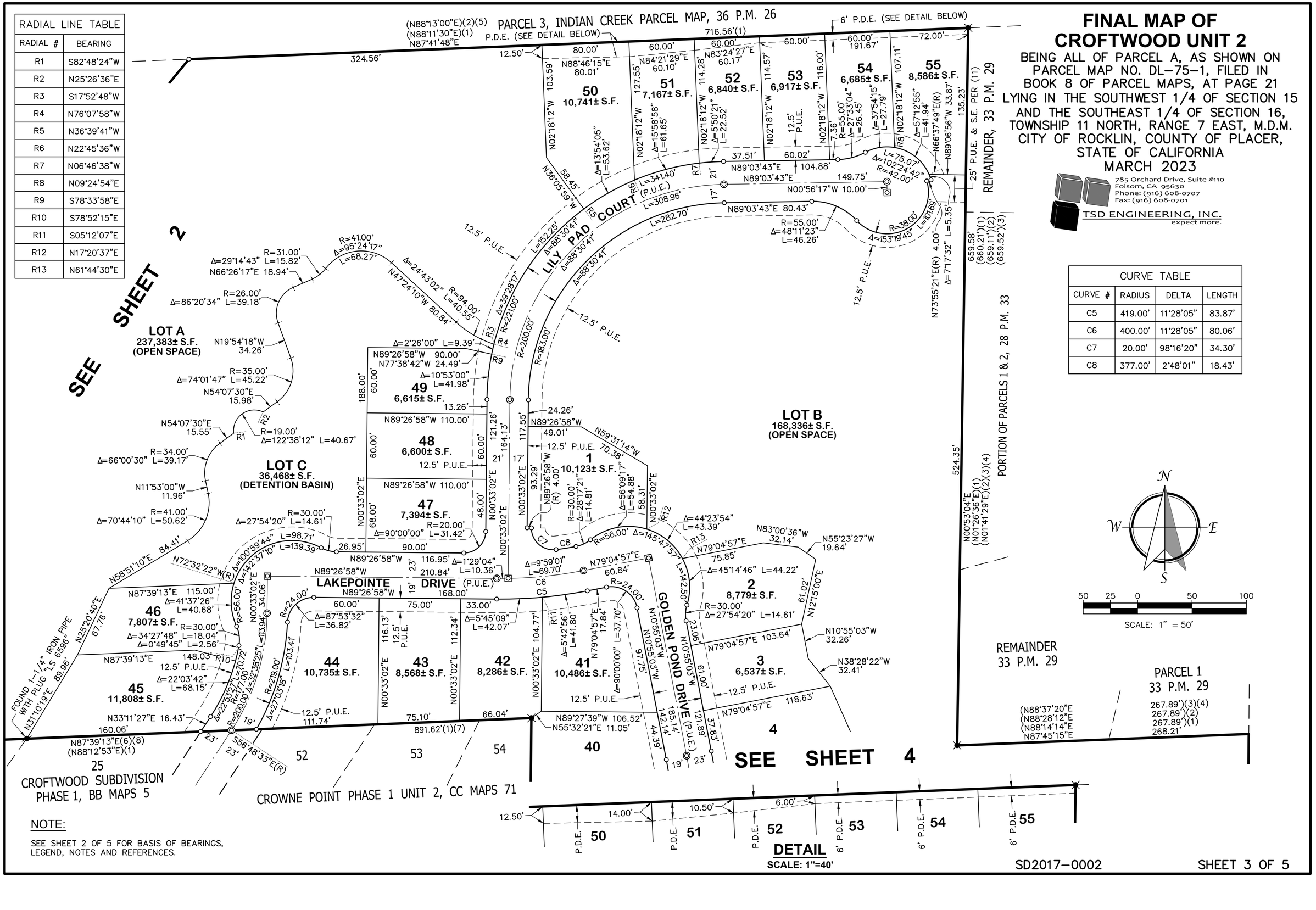
FINAL MAP OF CROFTWOOD UNIT 2

BEING ALL OF PARCEL A, AS SHOWN ON PARCEL MAP NO. DL-75-1, FILED IN BOOK 8 OF PARCEL MAPS, AT PAGE 21 LYING IN THE SOUTHWEST 1/4 OF SECTION 15 AND THE SOUTHEAST 1/4 OF SECTION 16, TOWNSHIP 11 NORTH, RANGE 7 EAST, M.D.M. CITY OF ROCKLIN, COUNTY OF PLACER, STATE OF CALIFORNIA
MARCH 2023

785 Orchard Drive, Suite #110
Folsom, CA 95630
Phone: (916) 608-0707
Fax: (916) 608-0701
TSD ENGINEERING, INC.
expect more.

RADIAL LINE TABLE	
RADIAL #	BEARING
R1	S82°48'24"W
R2	N25°26'36"E
R3	S17°52'48"W
R4	N76°07'58"W
R5	N36°39'41"W
R6	N22°45'36"W
R7	N06°46'38"W
R8	N09°24'54"E
R9	S78°33'58"E
R10	S78°52'15"E
R11	S05°12'07"E
R12	N17°20'37"E
R13	N61°44'30"E

CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C5	419.00'	11°28'05"	83.87'
C6	400.00'	11°28'05"	80.06'
C7	20.00'	98°16'20"	34.30'
C8	377.00'	2°48'01"	18.43'



NOTE:

SEE SHEET 2 OF 5 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES.

RADIAL LINE TABLE	
RADIAL #	BEARING
R14	N84°36'02"E
R15	N82°29'23"E
R16	S71°58'28"E
R17	N07°01'57"E
R18	N11°25'32"E
R19	N12°42'23"E
R20	N50°20'55"E
R21	N72°31'25"E
R22	S84°03'05"E
R23	S73°38'00"E
R24	S28°59'00"E
R25	N31°41'37"E
R26	N04°59'18"E
R27	S01°01'04"E
R28	S05°57'18"W
R29	S13°03'24"W
R30	N10°09'13"E
R31	N09°14'06"E
R32	S14°11'13"W
R33	S06°43'39"W
R34	S00°50'23"E
R35	N04°24'14"E

LINE TABLE		
LINE #	BEARING	LENGTH
L1	N00°33'02"E	4.00'
L2	N89°26'58"W	5.34'
L3	N89°26'58"W	8.98'
L4	N00°33'02"E	4.00'

NOTE:

SEE SHEET 2 OF 5 FOR BASIS OF BEARINGS, LEGEND, NOTES AND REFERENCES.

SEE SHEET 3

SCALE: 1" = 50'

CURVE TABLE			
CURVE #	RADIUS	DELTA	LENGTH
C9	331.00'	11°28'05"	66.25'
C10	373.00'	11°28'05"	74.66'
C11	34.00'	27°54'20"	16.56'
C12	20.00'	90°00'00"	31.42'
C13	34.00'	27°54'20"	16.56'
C14	34.00'	22°45'13"	13.50'
C15	34.00'	21°59'15"	13.05'

FINAL MAP OF CROFTWOOD UNIT 2

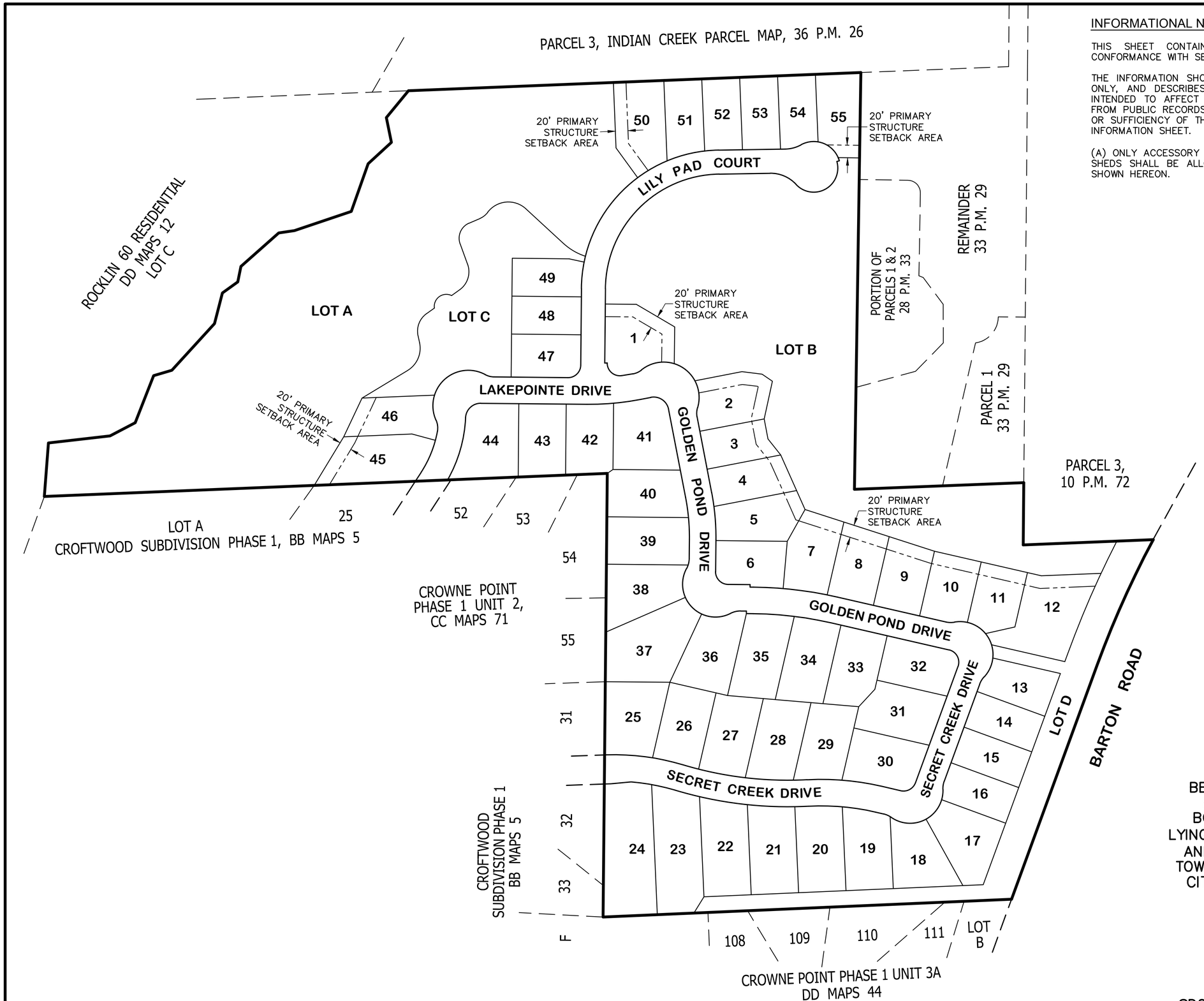
BEING ALL OF PARCEL A, AS SHOWN ON PARCEL MAP NO. DL-75-1, FILED IN BOOK 8 OF PARCEL MAPS, AT PAGE 21 LYING IN THE SOUTHWEST 1/4 OF SECTION 15 AND THE SOUTHEAST 1/4 OF SECTION 16, TOWNSHIP 11 NORTH, RANGE 7 EAST, M.D.M. CITY OF ROCKLIN, COUNTY OF PLACER, STATE OF CALIFORNIA

MARCH 2023

785 Orchard Drive, Suite #110
Folsom, CA 95630
Phone: (916) 608-0707
Fax: (916) 608-0701
TSD ENGINEERING, INC.
expect more.

SD2017-0002

BOOK ___ OF MAPS, PAGE ____

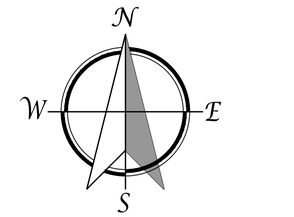


INFORMATIONAL NOTES

THIS SHEET CONTAINS ADDITIONAL INFORMATION TO BE RECORDED IN CONFORMANCE WITH SECTION 66434.2 OF THE SUBDIVISION MAP ACT.

THE INFORMATION SHOWN ON THIS SHEET IS FOR INFORMATIONAL PURPOSES ONLY, AND DESCRIBES CONDITIONS AS OF THE DATE OF FILING. IT IS NOT INTENDED TO AFFECT RECORD TITLE INTEREST. THE INFORMATION IS DERIVED FROM PUBLIC RECORDS OR REPORTS AND DOES NOT IMPLY THE CORRECTNESS OR SUFFICIENCY OF THOSE RECORDS OR REPORTS BY THE PREPARER OF THIS INFORMATION SHEET.

(A) ONLY ACCESSORY STRUCTURES SUCH AS PORCHES, SWIMMING POOLS, AND SHEDS SHALL BE ALLOWED WITHIN THE PRIMARY STRUCTURE SETBACK AREA SHOWN HEREON.



100 50 0 100 200

SCALE: 1" = 100'

INFORMATION SHEET

FINAL MAP OF CROFTWOOD UNIT 2

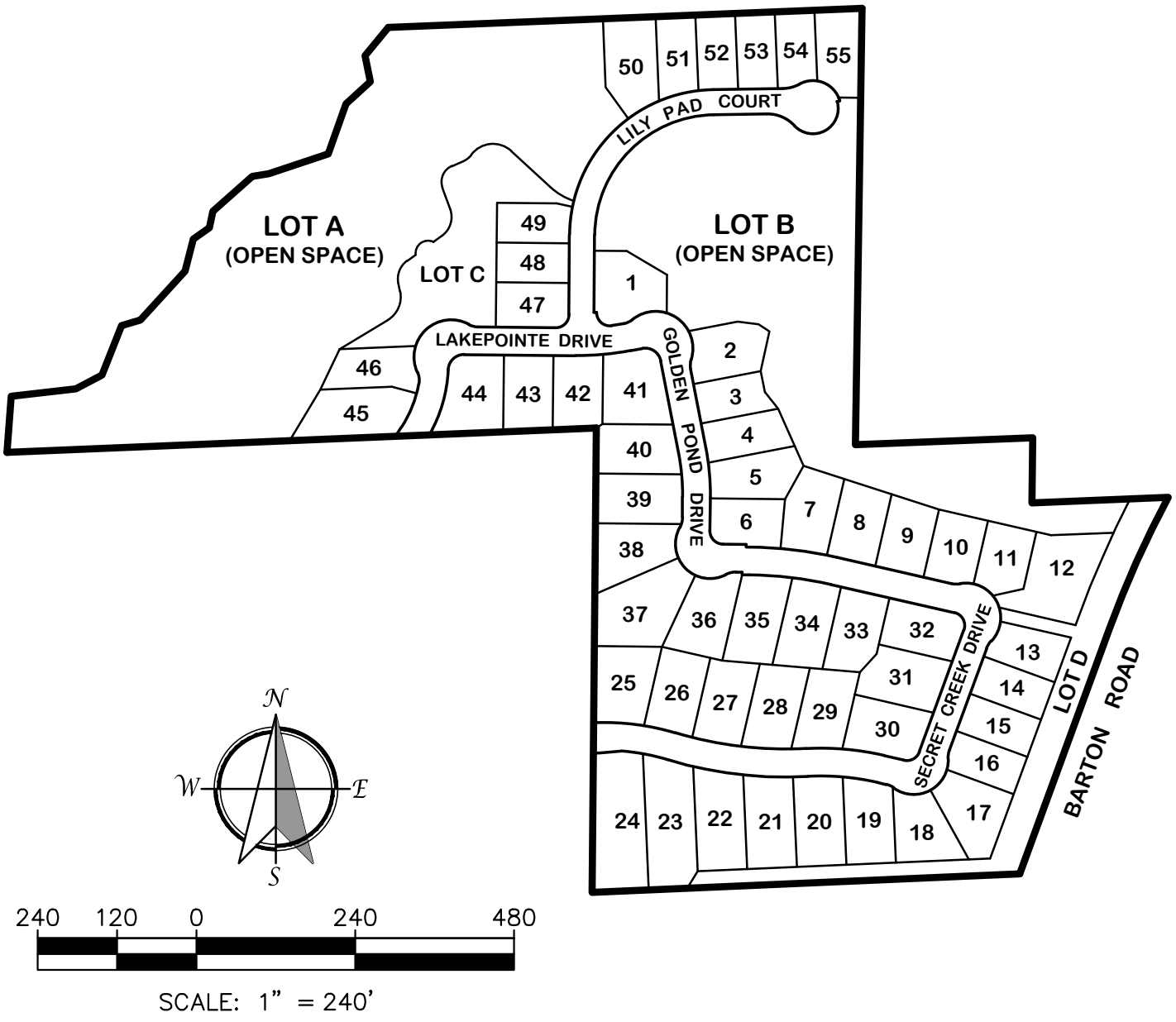
BEING ALL OF PARCEL A, AS SHOWN ON PARCEL MAP NO. DL-75-1, FILED IN BOOK 8 OF PARCEL MAPS, AT PAGE 21 LYING IN THE SOUTHWEST 1/4 OF SECTION 15 AND THE SOUTHEAST 1/4 OF SECTION 16, TOWNSHIP 11 NORTH, RANGE 7 EAST, M.D.M. CITY OF ROCKLIN, COUNTY OF PLACER, STATE OF CALIFORNIA

MARCH 2023

785 Orchard Drive, Suite #110
Folsom, CA 95630
Phone: (916) 608-0707
Fax: (916) 608-0701
TSD ENGINEERING, INC.
expect more.

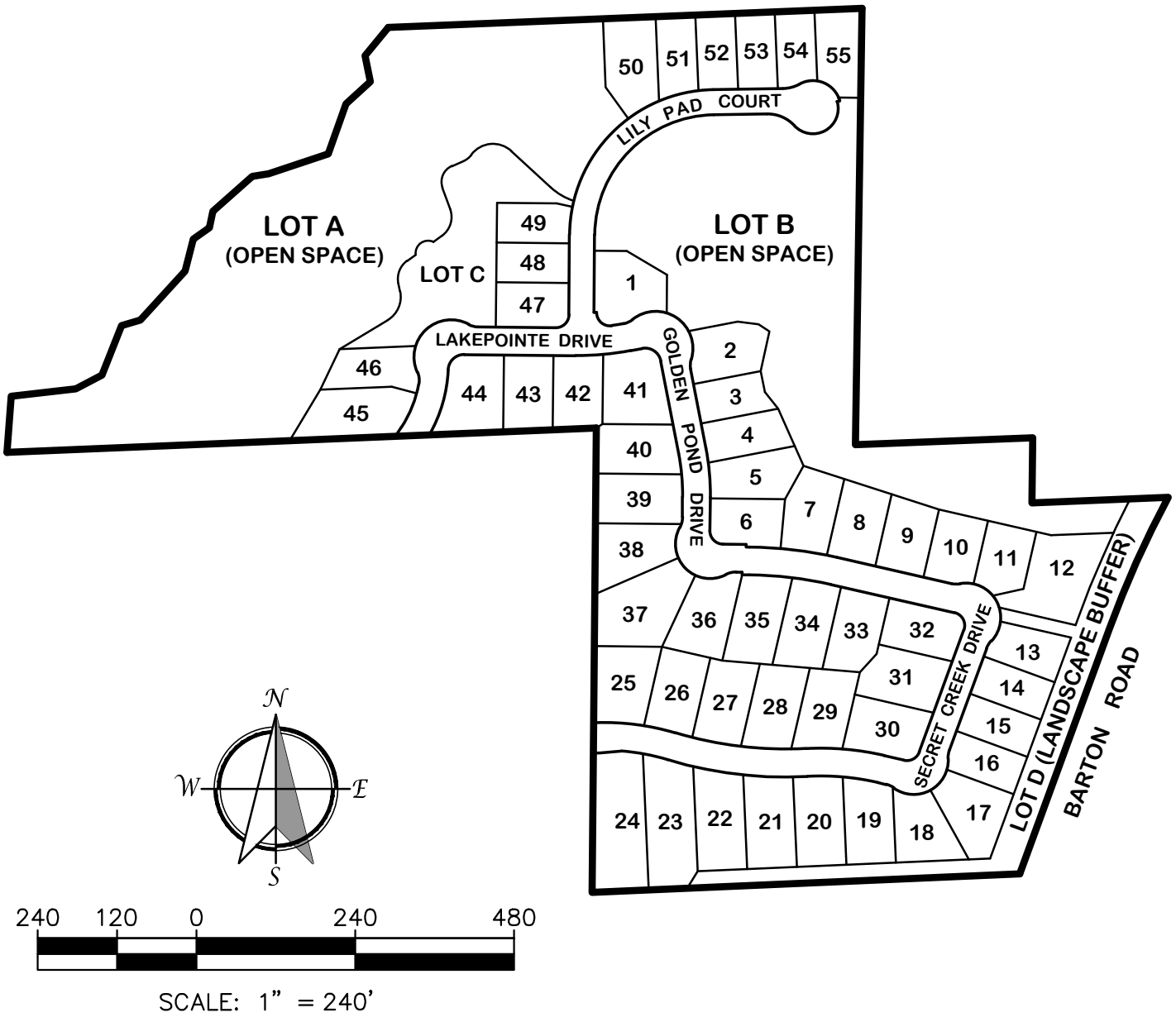
SD2017-0002

EXHIBIT "1"
FINAL MAP
CROFTWOOD UNIT 2



PAGE 1 OF EXHIBIT "1"
SUBDIVISION IMPROVEMENT AGREEMENT
RESOLUTION NO. 2023-

EXHIBIT "1"
FINAL MAP
CROFTWOOD UNIT 2



PAGE 1 OF EXHIBIT "1"
SUBDIVISION LANDSCAPE AGREEMENT
RESOLUTION NO. 2023-

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN
APPROVING AND AUTHORIZING EXECUTION
OF A SUBDIVISION LANDSCAPING AGREEMENT
Croftwood Unit 2/(SD2017-0002)

The City Council of the City of Rocklin does resolve as follows:

Section 1. The City Council of the City of Rocklin hereby finds as follows:

A. That a final subdivision map for a subdivision known as Croftwood Unit 2/(SD2017-0002) (the "Subdivision") has been submitted by TL The Woods, L. P. a California Limited Partnership (the "Subdivider") for approval;

B. That certain subdivision landscaping improvements which were made conditions of the tentative subdivision map have not been completed and accepted, and Subdivider has executed and provided security for a subdivision landscaping agreement obligating Subdivider to complete the landscaping improvements within a specified period of time. Subdivider requests the City Council to accept the subdivision landscaping agreement in satisfaction of the tentative map condition.

Section 2. The subdivision landscaping agreement attached hereto as Exhibit A and by this reference incorporated herein is hereby approved and accepted as satisfaction of the tentative map subdivision landscaping improvement conditions, and the City Manager is authorized and directed to execute the agreement on behalf of the City.

Section 3. The City Clerk is directed to record the subdivision landscaping agreement when fully executed and notarized in the office of the Placer County Recorder.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

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

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

EXHIBIT A

SUBDIVISION LANDSCAPE AGREEMENT

Recording Requested by
and Return to:

City Clerk
City of Rocklin
3970 Rocklin Road
Rocklin, CA 95677

Subdivision Name: Croftwood Unit 2
Subdivision No.: SD2017-0002
Recorded at: Book _____ of Maps, at Page_____,
Placer County Recorder
Principal: TL The Woods, L. P., a California Limited Partnership
Effective Date: March 14, 2023

SUBDIVISION LANDSCAPING AGREEMENT

This Subdivision Landscaping Agreement is entered into by and between the City of Rocklin, hereinafter called "City," and TL The Woods, L. P., a California Limited Partnership, hereinafter called "Principal," on the 14th day of March, 2023.

RECITALS

1. Principal has received approval from City of a tentative subdivision map commonly known as Croftwood Unit 2 ("the subdivision").

2. Principal wishes to have filed for record a final subdivision map, ("the map"), in substantial conformity with the approved tentative map. A copy of the plat of the map is attached hereto as Exhibit 1 and by this reference incorporated herein.

3. City has approved the map, subject to the execution of this Agreement.

4. Principal is willing to execute this Agreement as a condition precedent to the recording of the map.

5. The authority for this Agreement is set forth in the Subdivision Map Act ("the Map Act") (Government Code section 66410 et seq.) and Title 16 of the Rocklin Municipal Code ("Title 16").

AGREEMENT

6. Improvements. Principal agrees to complete all the works of landscaping improvement ("the improvements") required for the subdivision as shown on the final landscaping plans for the subdivision submitted to and approved by the City Engineer and on file in the office of the City Engineer, in accordance with the requirements of the Map Act, Title 16, and the Standard Specifications of City in effect at the time of the installation of the improvements. Such work will be completed within twelve (12) months of the date of this Agreement.

7. Acceptance of Improvements upon Completion. Upon satisfactory completion of the improvements in accordance with the approved landscaping plans, the Standard Specifications and the conditions of approval of the tentative subdivision map, City agrees to accept for maintenance the improvements and any off-site easements accepted by City, subject to the provisions of Paragraph 9 hereof.

8. Notice Regarding Construction. Principal shall notify the City Engineer 48 hours prior to commencement of construction of the improvements.

9. Warranty. Principal agrees to remedy any defects in the improvements arising from faulty or defective design or construction of said improvements occurring within twelve (12) months after acceptance thereof has been given in writing by the City Council.

10. Indemnity and Hold Harmless. Principal agrees to and shall defend, indemnify and hold harmless City, its officers, employees, agents and volunteers from and against all claims, damages, losses and expenses, including attorneys fees and litigation costs and expenses, arising out of the performance of the work described herein, caused in whole or in part by any negligent act or omission of Principal, any subcontractor of Principal, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, except where caused by the active negligence, sole negligence or willful misconduct of City. Lack of insurance coverage does not negate Principal's obligation under this paragraph or this Agreement.

11. Delay. If the construction of the improvements shall be delayed without fault of Principal, the time for completion thereof may be extended by City for such period of time as City may deem reasonable.

12. Security. Principal shall furnish to City security to ensure the faithful performance of all duties and obligations of Principal herein contained. Such improvement security shall be in a form acceptable to the City Attorney. Such security shall be either a corporate surety bond, a letter of credit or other instrument of credit issued by a banking institution subject to regulation by the State or Federal government and pledging that the funds necessary to carry out this Agreement are on deposit and guaranteed for payment, or a cash

deposit made either directly with the City or deposited with a recognized escrow agent for the benefit of the City. Such security shall be in the following amounts for the following purposes:

a. Performance: One hundred percent (100%) of the estimated cost of the improvements securing performance of this Agreement, which estimated cost is in the amount of: Two Hundred Thirty-Seven Thousand Four Hundred Five dollars ($237,405.00).

b. Payment of Labor and Materials: One hundred percent (100%) of the estimated cost of the improvements, as set forth in Paragraph (a) immediately preceding, securing payment to the contractor of improvements, to his subcontractors, and to persons furnishing labor, materials, or equipment to them.

c. Warranty: The amount of Forty-Seven Thousand Four Hundred Eighty-One dollars ($47,481.00) to guarantee and warrant the improvements for a period of one (1) year following the completion and acceptance of the improvements against any defects in the improvement design, the work, or the labor done, or defects in materials furnished. This security need not be furnished prior to completion of the improvements, but must be provided prior to their acceptance.

13. Irrevocability of Security. The improvement security furnished pursuant to Paragraph 12 shall be irrevocable, shall not be limited as to time (except as to the ___ year period specified in Paragraph 9), and shall provide that it shall be released, in whole or in part, only upon the written approval of the City Engineer or delegate.

14. Actions. At City's option, any action by any party to this Agreement, or any action concerning the security furnished pursuant to Paragraph 12, shall be brought in the appropriate court of competent jurisdiction within the County of Placer, notwithstanding any other provision of law which may provide that such action may be brought in some other location.

15. Inspection; Release of Security For Faithful Performance. Principal may, from time to time, request the City Engineer to inspect the improvements as they progress. The City Engineer may, if the work is found by City Engineer to be in accordance with the Standard Specifications, choose to accept so much of that work as is completed, and authorize a release pro tanto of the security provided pursuant to Paragraph 12(a); provided, however, that in no event shall the release of more than eighty (80%) of the improvement security be authorized until all the work has been completed and accepted.

16. Release of Remaining Security For Faithful Performance: Warranty. At the conclusion of the construction of the improvements, and upon written acceptance of them by the City Council and approval of a Notice of Completion, the City Engineer shall authorize the release of the security provided pursuant to Paragraph 12(a) upon the furnishing of the warranty security as required by Paragraph 12(c).

17. Release of Security Where Other Agency Approval Required. Notwithstanding paragraphs 15 and 16, where any portion of the improvements is subject to approval by another agency, no release of security equal to the value of those improvements shall be made until the work is completed to the satisfaction of such other agency. Such other agency shall have two (2) months after completion of the performance of the obligation in which to register satisfaction or dissatisfaction. If at the end of that period it has not registered satisfaction or dissatisfaction, it shall be conclusively deemed that the performance of the obligation was done to its satisfaction.

18. Release of Labor and Materials Security. Ninety (90) days after a notice of completion is filed with respect to the improvements, the City Engineer may authorize the release of the security given to secure payment for labor and materials as provided in Paragraph 12(b) of this agreement, in the event that no claims have been filed against said security. In the event that claims or actions are filed against the security, the City Engineer may release so much of such security as is in excess of the total of the claims made against it.

19. Insurance. Principal shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Principal, its agents, representatives, or employees.

a. Minimum Scope and limit of Insurance

i. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than $2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

ii. Automobile Liability: Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Principal has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than $1,000,000 per accident for bodily injury and property damage.

iii. Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease. *(Not required if Principal provides written verification it has no employees]*

b. Other Insurance Provisions. The insurance policies are to contain, or be endorsed to contain, the following provisions:

i. Additional Insured Status. The City, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Principal including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Principal's insurance (at least as broad as ISO Form CG 20 10 11 85 or both CG 20 10, CG 20 26, CG 20 33, or CG 20 38; and CG 20 37 forms if later revisions used).

ii. Primary Coverage. For any claims related to this contract, the Principal's insurance coverage shall be primary with coverage at least as broad as ISO CG 20 01 04 13 as respects the City, its officers, officials, employees, or volunteers, and shall be excess of the Principal's insurance and shall not contribute to it.

iii. Notice of Cancellation. Each insurance policy required above shall not be canceled, except with notice to the City.

iv. Waiver of Subrogation. Principal hereby grants to City a waiver of any right to subrogation which any insurer of said Principal may acquire against the City by virtue of the payment of any loss under such insurance. Principal agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the City has received a waiver of subrogation endorsement from the insurer.

v. Self-Insured Retentions. Self-insured retentions must be declared to and approved by the City. The City may require the Principal to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention. The policy language shall provide, or be endorsed to provide, that the self-insured retention may be satisfied by either the named insured or City.

vi. Acceptability of Insurers. Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the City. Claims Made Policies. If any of the required policies provide coverage on a claims made basis:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.
2. Insurance must be maintained and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.

3. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Principal must purchase "extended reporting" coverage for a minimum of five (5) years after completion of contract work.

vii. Verification of Coverage. Principal shall furnish the City with original Certificate of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to the City before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Principal's obligation to provide them. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

viii. Subcontractors. Principal shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Principal shall ensure that City is an additional insured on insurance required from subcontractors.

ix. Special Risks or Circumstances. City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

20. Failure of Performance. In the event Principal fails to perform one or more of the conditions herein, City shall have recourse to the security given to guarantee the performance of such acts. City shall have recourse against so much of the security as is necessary to discharge the responsibility of Principal hereunder. City shall have recourse against Principal for any and all amounts necessary to complete the obligations of Principal in the event the security therefore is insufficient to pay such amounts. All administrative costs incurred by the City, in addition to the costs of the improvements, shall be a proper charge against the security and/or Principal.

21. Attorney's Fees. If the services of any attorney are required by any party to secure the performance of this Agreement or otherwise upon the breach or default of another party, or if any judicial remedy or arbitration is necessary to enforce or interpret any provisions of this Agreement or the rights and duties of any person in relation to this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, costs and other expenses, in addition to any other relief to which such party may be entitled. Prevailing party includes (a) a party who dismisses an action in exchange for sums allegedly due; (b) the party that receives performance from the other party of an alleged breach of covenant or a desired remedy, if it is substantially equal to the relief sought in an action; or (c) the party determined to be prevailing by a court of law.

Whenever provision is made in this Agreement for the payment of attorney's fees, such fees shall be payable whether the legal services are rendered by a salaried employee for the party or by independent counsel and shall include such fees as are incurred in connection with any pretrial proceeding, trial or appeal of the action.

Any award of damages following judicial remedy or arbitration as a result of the breach of this Agreement or any of its provisions shall include an award of prejudgment interest from the date of the breach at the maximum amount of interest allowed by law.

22. Agreement Binding on Successors, Etc. This Agreement shall be binding upon all the heirs, successors, and assigns of either party, and the same shall be recorded in the office of the Recorder of Placer County upon its execution, and shall be a covenant running with the land and equitable servitude upon the parcel or parcels of real property subdivided by the map.

23. Subdivision Map Act Controlling. To the extent any provision of this Agreement conflicts with any provision of the Map Act, the applicable provision of such Act shall control, and no action taken pursuant to this Agreement which conflicts with any provision of the Map Act shall relieve the person taking such action from compliance with the provisions of the Map Act.

24. Waiver. Failure by a party to insist upon the strict performance of any of the provisions of this Agreement by the other party, or the failure by a party to exercise its rights upon the default of the other party shall not constitute a waiver of such party's right to insist and demand strict compliance by the other party with the terms of this Agreement thereafter.

WHEREFORE, the parties hereto have executed this Agreement on the day and in the year first above written.

CITY OF ROCKLIN

By:_____
Aly Zimmermann, City Manager

PRINCIPAL

TL The Woods, L.P., a California Limited Partnership
(*Name of Principal*)

By:_____
(*Signature*)

Jay Timothy Lewis, President

APPROVED AS TO FORM:

_____
Sheri Chapman
City Attorney

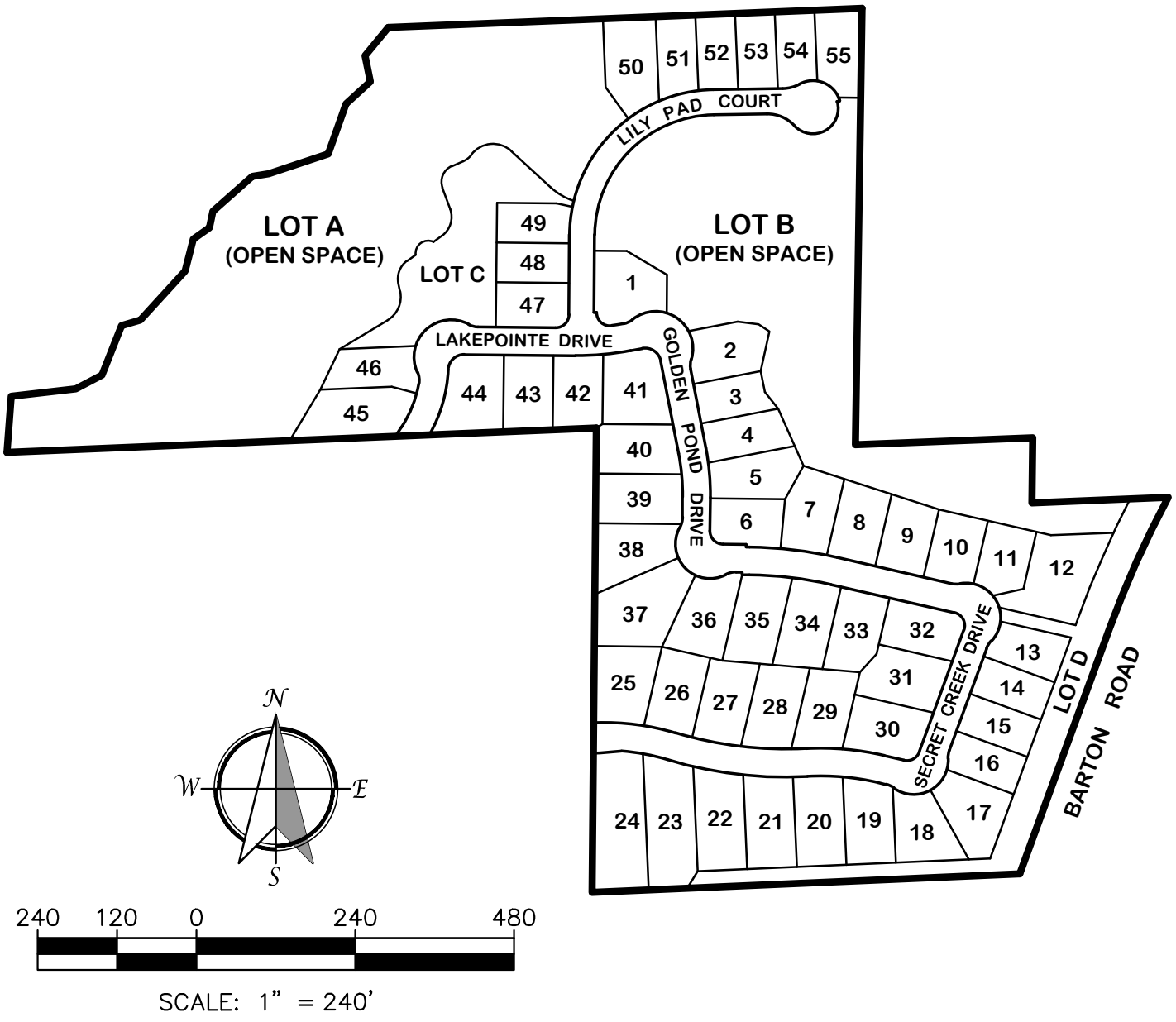
ATTEST:

_____
Hope Ithurburn, City Clerk

ATTACH CURRENT NOTARY ACKNOWLEDGEMENT FORM FOR CITY OF ROCKLIN

ATTACH CURRENT NOTARY ACKNOWLEDGEMENT FORM FOR PRINCIPAL

EXHIBIT "1"
FINAL MAP
CROFTWOOD UNIT 2



PAGE 1 OF EXHIBIT "1"
OPEN SPACE EASEMENT AGREEMENT
RESOLUTION NO. 2023-

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF ROCKLIN ACCEPTING GRANT OF
OPEN SPACE EASEMENT
(RIPARIAN AREA AND CREEK PROTECTION)
CROFTWOOD UNIT 2/(SD2017-0002)

The City Council of the City of Rocklin does resolve as follows:

Section 1. The City Council of the City of Rocklin finds as follows:

A. Approval of the tentative subdivision map for Croftwood Unit 2 (SD2017-0002) was conditioned on, among other things, dedication of open space easements over portions of the real property included in the tentative map, which real property is shown and described in Exhibit 1 attached hereto and by this reference incorporated herein; and

B. The subdivider wishes to file for record a final subdivision map for Croftwood Unit 2/(SD2017-0002) and wishes to satisfy the above described condition by offering to grant to the City of Rocklin an open space easement with covenants in the form attached hereto as Exhibit A; and

C. Preservation of the land as open space is consistent with the Rocklin General Plan; and

D. The preservation of land as open space is in the best interest of the City of Rocklin and is important to the public for the enjoyment of scenic beauty for the following reasons:

1. The land is essentially unimproved, and if retained in its natural state, it has scenic value to the public and is valuable as a watershed and wildlife preserve; and

2. It is in the public interest that the land remain in its natural state, including the trees and other natural growth, as a means of preventing floods; and

3. The land, if retained as open space, will add to the amenities of living in the neighboring urbanized areas; and

4. The instrument conveying the open space easement to the City of Rocklin contains appropriate covenants to ensure that the public interest will be served in these ways.

Section 2. The City Council of the City of Rocklin accepts the grant of open space easement with covenants in the form attached as Exhibit A and by this reference incorporated herein.

Section 3. The City Clerk is directed to record the easement in the office of the Placer County Recorder when fully executed and notarized.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

AYES: Councilmembers

NOES: Councilmembers

ABSENT: Councilmembers

ABSTAIN: Councilmembers

_____
Ken Broadway, Mayor

ATTEST:

_____
Hope Ithurburn, City Clerk

EXHIBIT A

OPEN SPACE EASEMENT WITH CONVENANTS

(RIPARIAN AREA AND CREEK PROTECTION)

Recording Requested by
and Return to:

City Clerk
City of Rocklin
3970 Rocklin Road
Rocklin, CA 95677

Undersigned Declares:
Exempt from Documentary Transfer Tax
Per Rev & Tax Code §11922
No Fee per Government Code Section 27383

GRANT OF OPEN SPACE EASEMENT WITH COVENANTS
(RIPARIAN AREA AND CREEK PROTECTION)
CROFTWOOD UNIT 2/(SD2017-0002)

1. TL The Woods, L. P., a California Limited Partnership ("Grantor"), hereby grants to the City of Rocklin, a municipal corporation, ("Grantee"), a perpetual open space easement, in that certain real property situated in the City of Rocklin, County of Placer, State of California, as shown and described in Exhibit 1, attached hereto and incorporated by reference herein ("Open Space Property"). This open space easement is given pursuant to Chapter 6.6 (commencing with section 51070) of Part 1, Division 1, Title 5 of the California Government Code.

2. Grantor and Grantee recognize that the Open Space Property has significant value and that this value will add to the public's enjoyment of and awareness for the need to preserve these amenities while living in an urbanized area. The purpose of this open space easement is to keep the Open Space Property in a condition that preserves its significant topographical features to as much of an extent as reasonably possible for the enjoyment and benefit of the public. In order that the Open Space Property be so kept, Grantor shall not:

a. Place, erect, construct, or maintain any improvement on the Open Space Property, except as allowed by this open space easement, as required by City approved infrastructure, including as approved on the tentative subdivision map for Croftwood Unit 2/(SD2017-0002) and associated improvement plans, and except as required for other open space management for safety purposes.

b. Cut, remove or otherwise disturb trees, shrubs, or other natural growth found on the Open Space Property, except as may be required for fire prevention and flood control protection (pursuant to the appropriate California Department of Fish and Wildlife permit), erosion control, thinning, or elimination of diseased growth, or similar preventative measures in a manner compatible with the purposes of this easement.

Grantor shall not plant any trees, shrubs, or other vegetation upon the Open Space Property;

c. Enter upon the surface to mine, extract or otherwise remove any archaeological or natural resource found or located in the Open Space Property, or excavate, grade, remove or otherwise disturb any existing sand, soil, rock, gravel or other material found or located in the Open Space Property;

d. Use any portion of the Open Space Property as a dump site, parking lot, storage area or any other use which is inconsistent with the stated purposes, terms, conditions, restrictions and covenants of this easement, or the findings of the City Council of the City of Rocklin relative to the Open Space Property pursuant to Government Code section 51080 et seq.;

e. Operate or permit the operation on the Open Space Property of any motor driven or powered vehicle, except as may be required for fire prevention and flood control and protection, elimination of diseased growth or similar preventive measures; and

f. Permit any advertising of any kind to be located on any portion of the Open Space Property.

3. The City Council of the City of Rocklin as Grantee may authorize exceptions to the foregoing restrictive covenants, provided the City Council finds that such exceptions are consistent with the City's municipal purposes including approving structures which the Grantee finds within its discretion are consistent with the purpose of this Open Space Property easement, including, but not limited to, approving landscaping, fencing, public service facilities, and recreational and trail uses.

4. Grantor hereby grants Grantee, its successors and assigns, the right, but not the obligation, to enter the Open Space Property during the term of this easement for the purposes of removing anything or prohibiting any activity which is contrary to the stated purposes, terms, conditions, restrictions or covenants contained in this easement, or which will or may destroy the unique physical characteristics of the Open Space Property.

5. Grantor hereby waives for himself, his successors in interest and assigns, all reimbursement or compensation for any improvements located within the Open Space Property which may be damaged or destroyed by Grantee, its agents or employees, in carrying out any of the rights granted by this easement. In addition to the rights granted elsewhere herein, such rights include the right, but not the obligation, to make inspections of the Open Space Property and to maintain the Open Space Property for fire and flood prevention, fire fighting, flood abatement and rodent and/or pest extermination.

6. The granting of this easement and its acceptance by the City of Rocklin does not authorize and is not intended to authorize the public to use any portion of the Open Space Property.

7. The sole purpose of this easement is to restrict the uses to which the Grantor may put the Open Space Property thereby preserving its topographic features.

8. This easement shall not be abandoned, and the terms hereof shall not be amended or rescinded as to any portion of the Open Space Property without the prior written consent of Grantee and full compliance with sections 51093 and 51094 of the Government Code.

9. Each of the terms and provisions contained herein is a covenant intended for the benefit of the public and constitutes an enforceable restriction pursuant to the provisions of section 8 Article XIII of the California Constitution and Chapter 6.6 (commencing with section 51070) of Part 1, Division 1, Title 5 of the Government Code, and shall be binding on the heirs, successors in interest and assigns of the Grantor, and each and all of them, and shall run with the land. Each of the stated purposes, terms, conditions, restrictions, and covenants may be specifically enforced or enjoined by proceedings in the Superior Court of the State of California.

10. In any legal proceeding between the Grantor and Grantee to enforce any of the rights or obligations of the parties herein or any of the terms contained herein the prevailing party shall be entitled to recover reasonable attorneys' fees, including those incurred on appeal, if any.

DATED:_____

GRANTOR:

TL The Woods L. P., a California Limited Partnership

By:_____
(*Signature*)
Jay Timothy Lewis
President

NOTARY ACKNOWLEDGEMENT INSERTED HERE

EXHIBIT 1

OPEN SPACE EASEMENT PROPERTY DESCRIPTION

The land referred to herein is situated in the City of Rocklin, County of Placer, State of California and is described as follows:

Open Space Easement over Lot A and Lot B, as shown on the map entitled, "Final Map of Croftwood Unit 2", filed for record in the Office of the Recorder of Placer County, California, in Book_____of Maps, at Page _____.

EXHIBIT 1
Plat of Open Space Easement

ROCKLIN
CALIFORNIA

City Council
Staff Report

Subject: Fire Department Annual Report for 2022

Date: March 14, 2023

Submitted By: Reginald Williams
Julie Ervin

Department: Fire

Recommendation:
Receive the attached Annual Report of Fire Department activities from January 1 - December 31, 2022

Background:
The attached 2022 Rocklin Fire Department Annual Report provides a year in review of Fire Department activities. During the City Council meeting, department personnel will provide an overview of the annual report, which is provided to the City Council to receive and file.

ATTACHMENTS:
1. Rocklin Fire Department 2022 Annual Report

CITY OF ROCKLIN
FIRE DEPARTMENT



2022
ANNUAL REPORT

Prepared by Executive Assistant J. Erv

CITY OF ROCKLIN
FIRE DEPARTMENT



Our Mission Statement:

Our mission is to minimize risk, increase safety, and improve the quality of life in our community by responding quickly, solving problems, and being nice!

Background

In June 1894, Rocklin's first fire department was formed when seventeen men paid a $2.00 initiation fee, elected officers, and founded Rocklin Hose Company Number One, also known as Rocklin's first fire department. The group elected Irishman William J. Byrne as company foreman and Rocklin's first Fire Chief.

For almost 130 years the department has evolved and grown to meet the expanding mission and needs of the community. Today, the department is comprised of 43 full time employees, including suppression and administrative staff whom operate out of three fire stations, one Fire Administration office, and continue protecting a population of over 73,000 residents.

Finance

The fire department's budget is part of the overall City general fund and is approved by the City Council on an annual basis. The City operates on a July 1 through June 30 fiscal year. The budget includes all aspects necessary for the fire department's operation including personnel, operations, and capital costs. The FY 2021/2022 adopted budget for the department was $12,061,500.

The Fire Chief and Executive Staff are tasked with being the stewards of the organization's financial resources. They continually evaluate the department's programs and service delivery models to ensure their cost effectiveness and efficiency, but more importantly to ensure we are meeting the emergency service needs of our community. The Rocklin Fire Department's commitment to providing the best possible service within available funding constraints ensures stabilized finances, enhances the delivery of essential emergency services, and keeps the department on a fiscally sustainable path moving forward.

Supported by

Our 2022 City Council

Bill Halldin, Mayor
Ken Broadway, Vice-Mayor
Jill Gayaldo, Councilmember
Greg Janda, Councilmember
Joe Patterson, Councilmember
Paul Ruhkala, Interim Councilmember

Our 2022 City Department Directors

Aly Zimmermann, City Manager
Sherri Conway, Assistant City Manager
Sheri Chapman, City Attorney
Hope Ithurburn, City Clerk
Tameka Usher, Director of Administrative Services
Daniel Choe, City Treasurer
David Mohlenbrok, Director of Community Development
Kevin Huntzinger, Director of Parks and Recreation
Justin Nartker, Director of Public Services
Reginald Williams, Fire Chief
Rustin Banks, Police Chief

ROCKLIN
CALIFORNIA

Table of Contents

Mission Statement 2
Background 3
Table of Contents 4
A message from the Office of the Fire Chief 5
Organizational Chart 6
Incident Responses in 2022 7
Incident Types 9
Map of Fire Call Density 10
Map of EMS Calls 11
Map of Travel Times 12
Wildland Urban Interface (WUI) Fires 13
Fire Operations Division 14
Emergency Medical Services 15
Operations and Suppression 16
Department Training 17
Academy 22-01 20
Training to Fight Fires 21
Mutual Aid and Wildland Fire Responses 22
Fire Prevention Division 26
Fire Prevention Activities 27
Arson Task Force and Fire Investigations 28
Fire Inspections 29
Station Inspections 30
Fire Administration 31
Strategic Plan 32
Fire Department Organization 33
Suppression Staff Special Assignments 34
Public Education 35
Community Events 36
Fire Department Volunteers 38
Self-Contained Breathing Apparatus 39
Station Apparatus 40
Department Recognitions 44
Retirements 46

A message from the Office of the Fire Chief…



Fire Chief Williams

In 2022, the Fire Department remained focused on providing high-quality customer service to the citizens and visitors of Rocklin through education, prevention, and response. The Department provided more public education to our public and private schools, increasing awareness to fire and medical safety to all age groups. We also used community events such as the Civic Celebration, Hot Chili Cool Cars, and Patriot's Day as opportunities to engage the community and provide basic training and education on hands only CPR and how to prevent fires.

Fire Prevention is another area the Department continued to expand on this year. We hired an additional Deputy Fire Chief who will be the dedicated Fire Marshal to oversee day-to-day fire plan review and inspections. The Fire Marshal has reestablished a formal Fire Arson and Investigations Unit responsible for determining cause and origin of fires within the city and ensuring all criminal fires are investigated and prosecuted to keep our community safe.

Response to emergencies is a high-priority of the Department as we continue to experience a marginal increase in calls for service. In 2022, the Department reviewed our three response districts for Fire Stations 23, 24, and 25 to ensure the closest fire station responds appropriately to calls for service. Also in 2022, the Department responded to 6,422 calls for service, which resulted in a 2.1% increase from 2021. The greatest increase in calls for service by category was for "Good Intent," which increased 7.7% from 2021. A good intent occurs when the fire department responds to a reported emergency and arrive to determine that no such emergency exists (e.g., smoke from barbeque, wrong location, unknown odors, etc.).

Your Rocklin Fire Department remains committed to providing a safe and healthy community and will continue to respond to all calls for service 24-hours a day, 365 days of the year.

I continue to be proud of the men and women of the Rocklin Fire Department as they work diligently to keep our community and visitors safe.

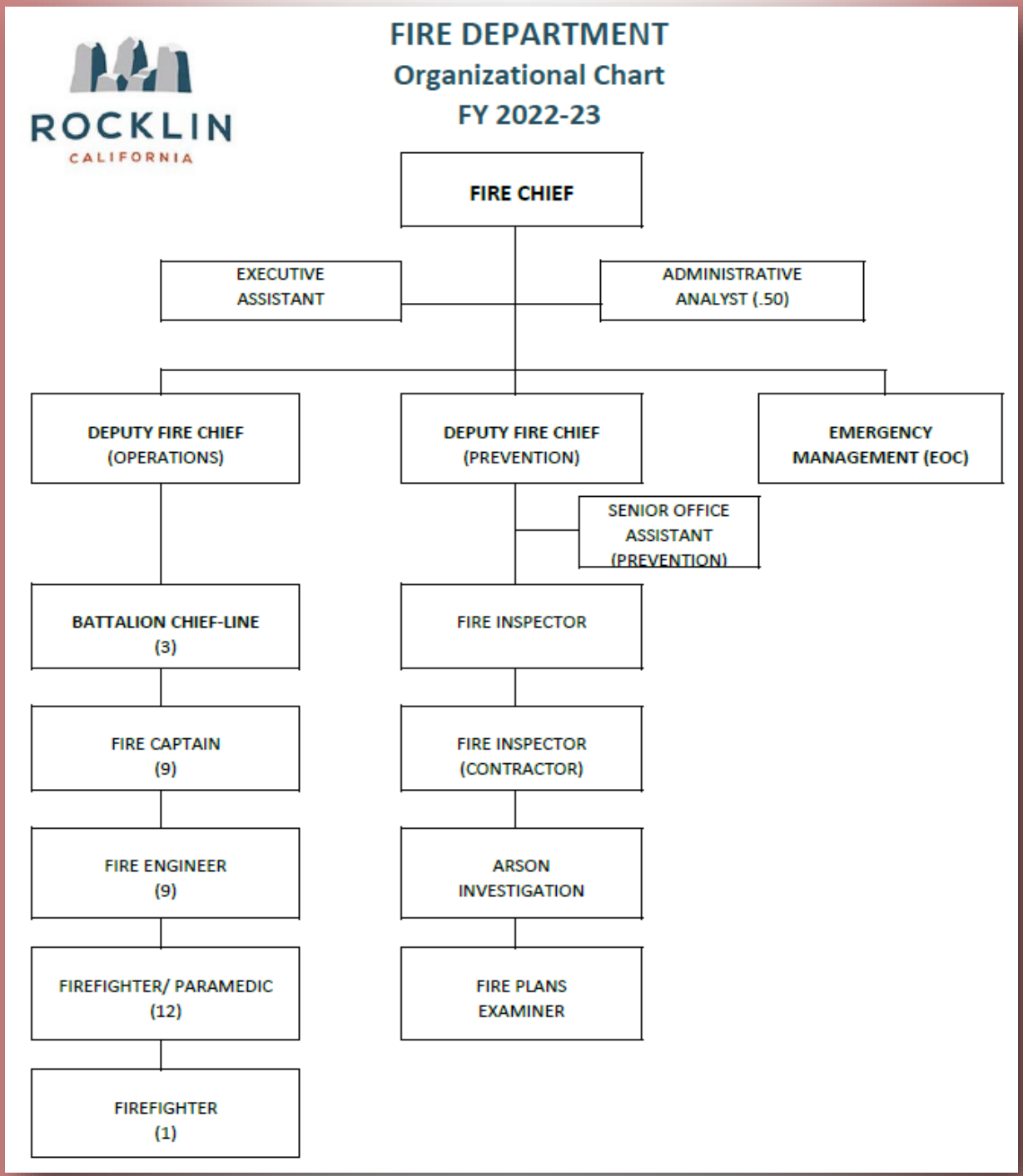
"Our mission is to minimize risk, increase safety, and improve the quality of life in our community by responding quickly, solving problems, and being nice!"

Respectfully,

Reginald O. Williams
Fire Chief

Organizational Chart

1-Fire Chief
1-Deputy Fire Chief-Fire Prevention
1-Deputy Fire Chief-Operations
3-Battalion Chiefs
9-Fire Captains
9-Fire Engineers
12-Firefighter-Paramedics
1-Firefighter
1-Fire Inspector
1-Fire Inspector-Contractor
1-Fire Prevention Plans Examiner
1-Executive Assistant
1-Administrative Analyst
1-Senior Office Assistant
3-Fire Volunteers



Incident Responses in 2022

Fires	156
Emergency Medical Services	4,243
Rescue	134
Hazardous Conditions (No Fire)	83
Service Call	617
Good Intent Call	855
False Alarm & False Call	329
Weather Related Incidents/Other	5
TOTAL RESPONSES:	6,422



Incident Responses in 2022

The Rocklin Fire Department responded to 3,146 incidents during the first six months of 2022, experiencing a 7.25% increase when compared to 2,918 incidents responded to during the same period in 2021.

During the second half of 2022, the department responded to 3,276 incidents with a 2.85% decrease when compared to 3,372 incidents during the same period of 2021. Overall, the department responded to **6,422 incidents** between January 1st and December 31st that resulted in an overall 2.1% increase from last year's totals.

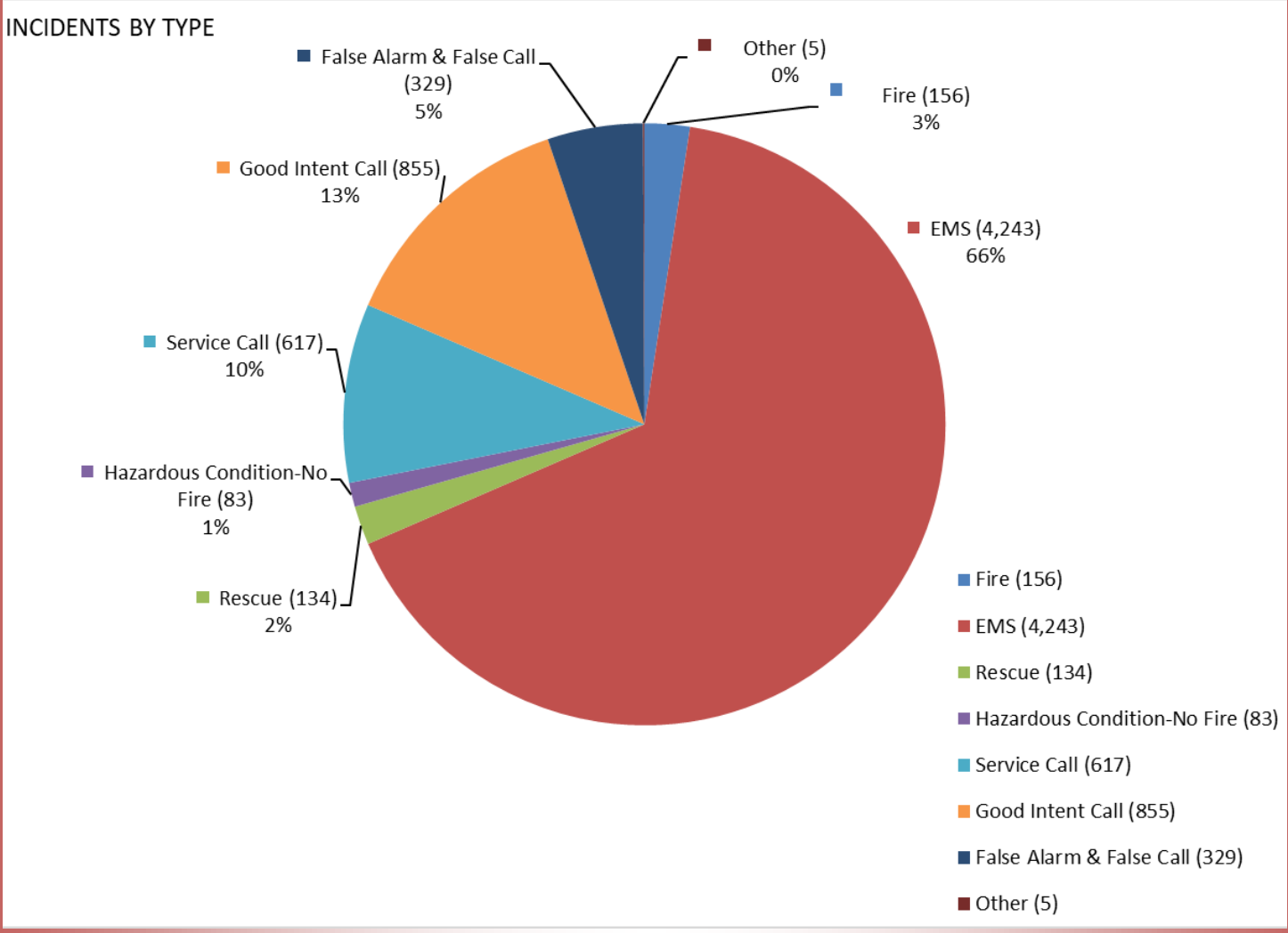
		2022	2021
TOTAL		**6,422**	**6,290**
Emergency Medical		**4,243**	**4,338**
	Illness/Injury		
	Vehicle Accidents with non-injury		
	Medical Assists		
Service Calls		617	603
	Assist Invalid		
	Cover assignment, standby, move-up		
	Assist Police or other Governmental Agency		
	Smoke or odor removal		
	Other (water or steam leak, unauthorized burning, etc.)		
Good Intent		855	668
	Dispatched and Cancelled En-route		
	No Incident Found on Arrival at Address or Wrong Location		
	Smoke scare, odor of smoke		
	Other (Hazmat release investigation, no release, authorized con-		
False Alarms		329	302
	Smoke detector activation due to malfunction or unintentional		
	Alarm system sounded, activation due to malfunction or unintentional		
	Other (CO detector activation due to malfunction, sprinkler activation-no fire)		
Hazardous Materials		83	72
	Gasoline, oil or other flammable liquid spill		
	Other (Electrical, Arcing equipment, Power line down, chemical spill, etc.)		
	Carbon Monoxide Incidents		
Fires		156	177
	Structures		
	Vehicle		
	Grass, Wild Land		
	Other (cooking, chimney, trash, etc.)		
Rescues		134	13
	Extrication of victim from stalled elevator, vehicle, or building/ structure		
	Vehicle Accidents with injuries		
	Animal rescue		
Weather or Other		5	117

Incident Types

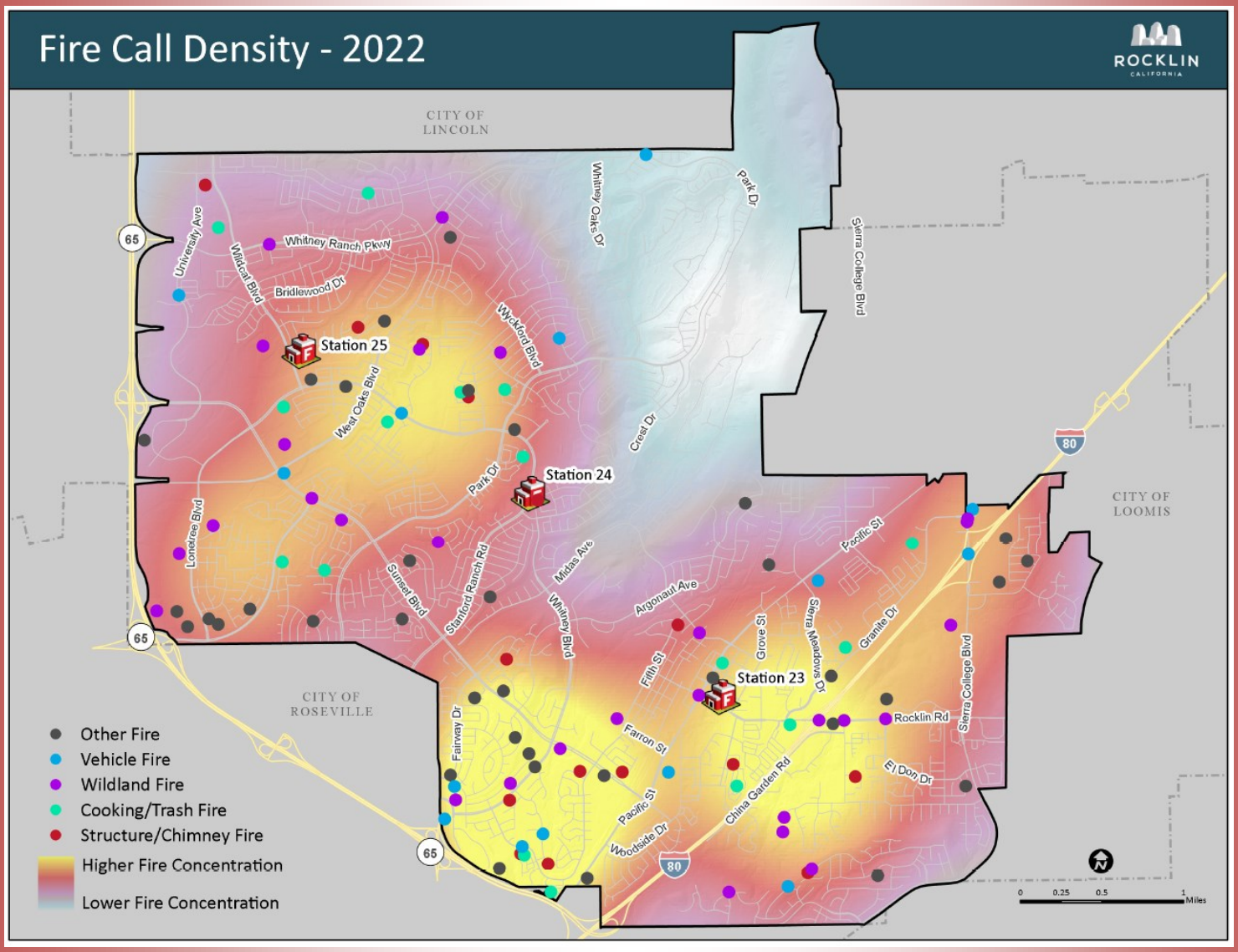
Emergency Medical Service (EMS) incidents accounted for 66% of Fire Department activity during the 2022 calendar year. EMS incidents decreased from 4,338 in 2021 to 4,243 in 2022, accounting for a 2.3% decrease. Fire incidents saw a 11.9% decrease during the same time period reducing from 177 incidents in 2021 to 156 incidents in 2022.

Service Calls and Good Intent responses accounted for 10% and 13% respectively of the total incidents during the year. Approximately 90% of all activity captured during the calendar year is attributed to EMS, Service Calls, and Good Intent Calls.

It should be noted that Good Intent Calls are incidents which 911 callers perceive as an emergency (medical, fire, hazardous conditions, etc.) but is later deemed by first responders as a non-emergency. Other is recorded as severe weather related incidents or other special type of incidents.

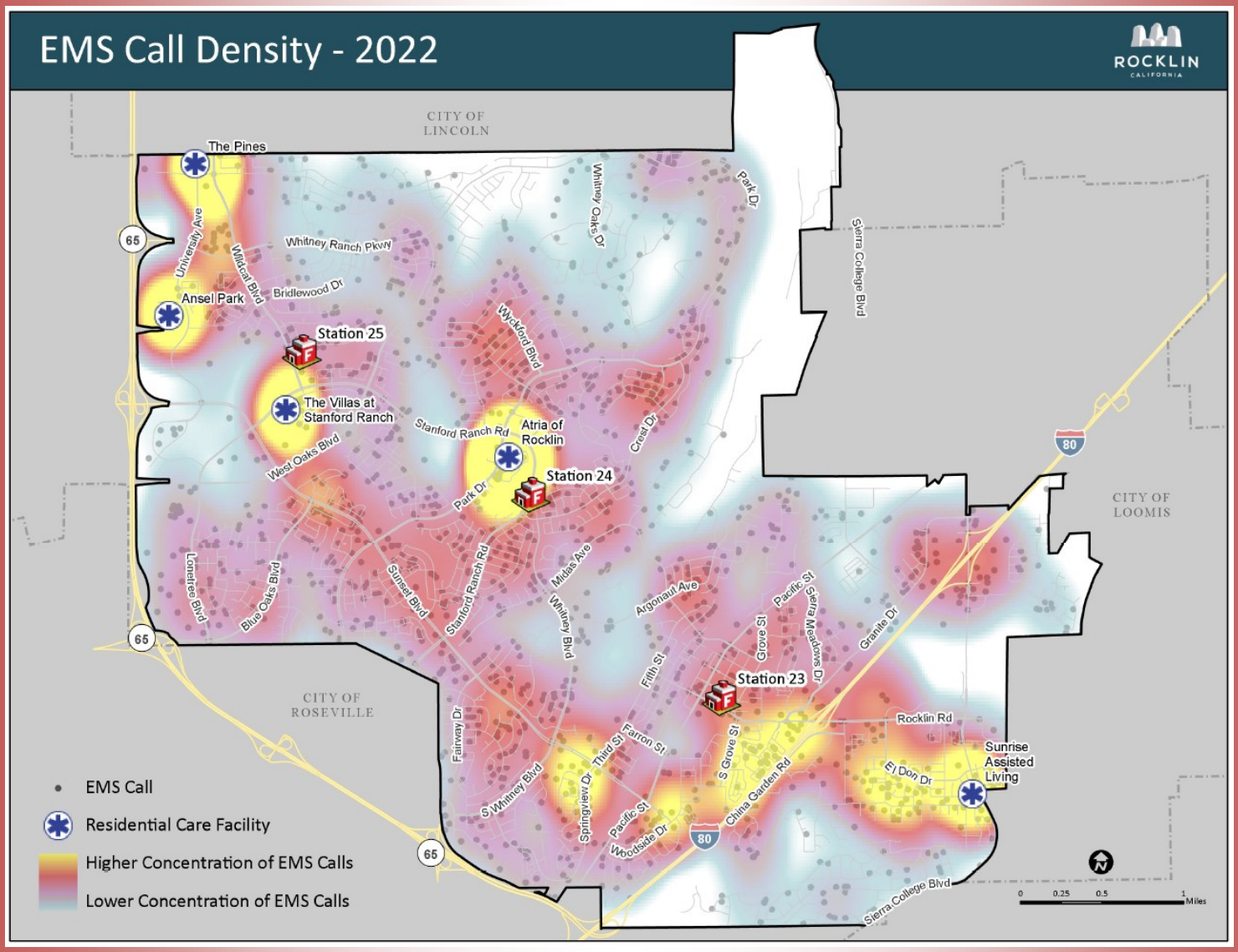


Map of Fire Call Density



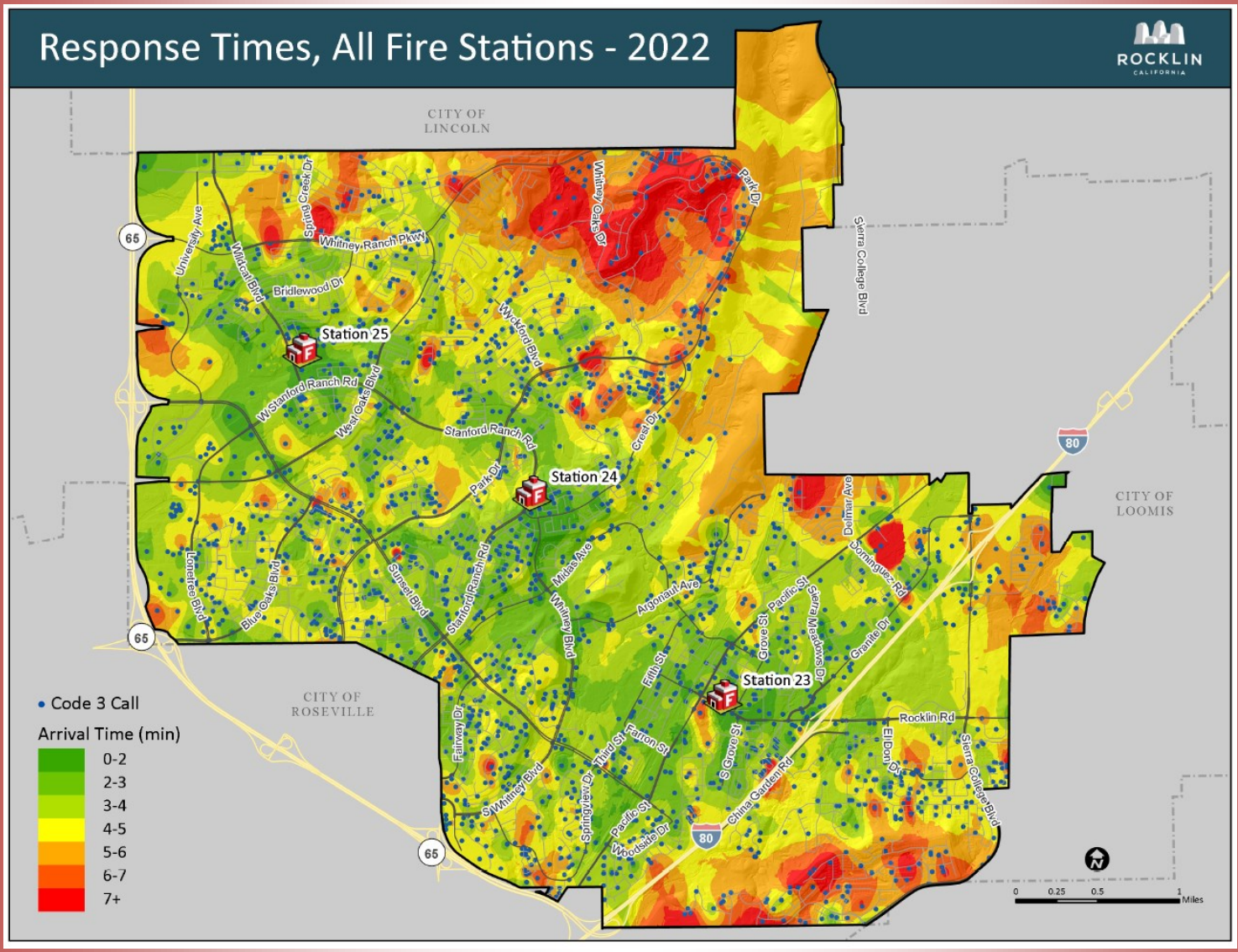
In 2022, fire incidents decreased by 11.9% throughout the calendar year reducing from 177 incidents in 2021 to 156 incidents in 2022. In total, fires accounted for 3% of all incidents; with residential structure fires accounting for the majority of property loss for the year and highest risk for fire-related injury.

Map of EMS Calls



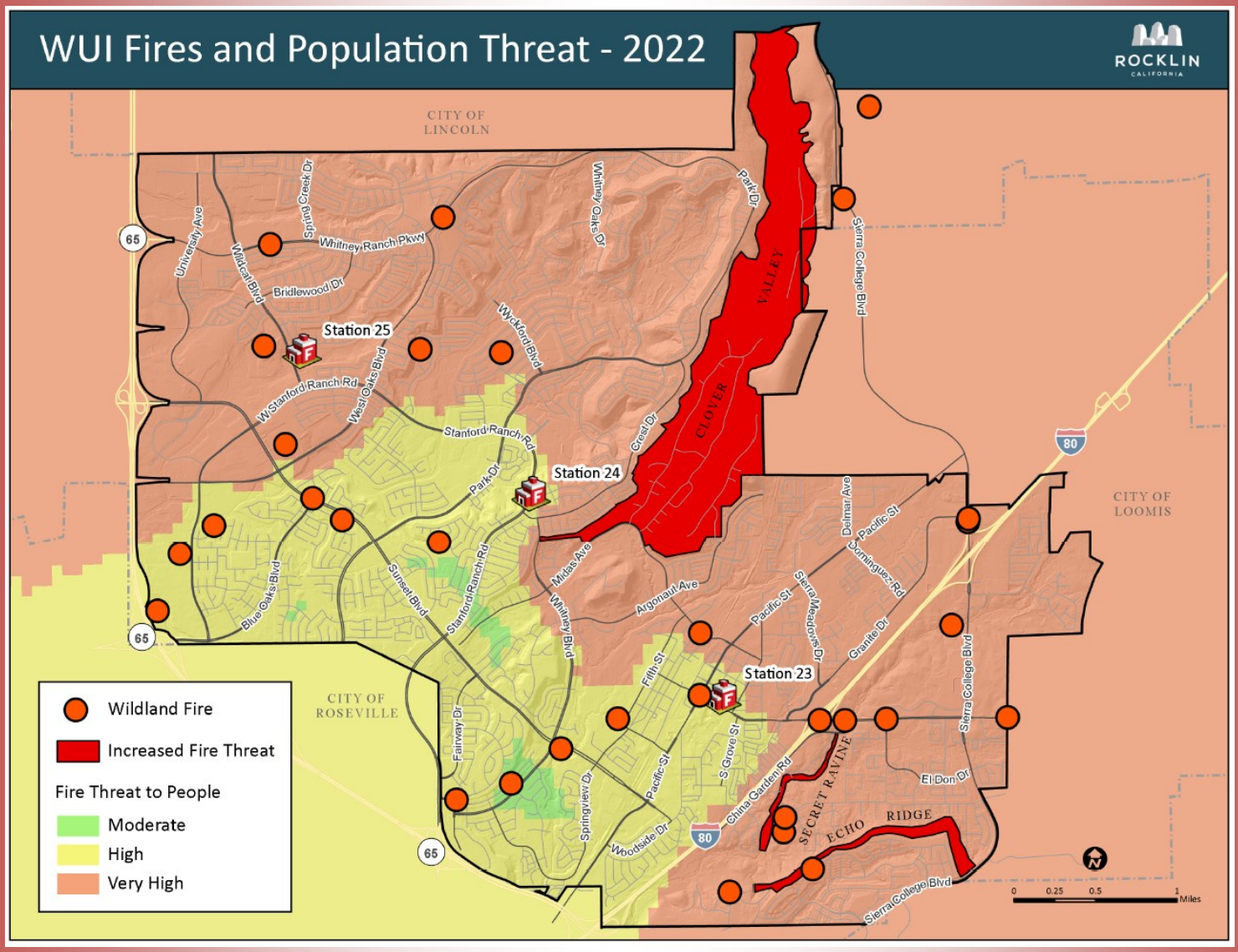
The map above represents all EMS calls for service in 2022, including vehicle accidents with injuries. Emergency medical calls account for 66% of response from the fire department. Rocklin Fire responds to all medical emergencies with at least one paramedic/firefighter on each apparatus, providing a higher level of service and documented improved patient outcomes.

Map of Travel Times



This map represents travel time for emergent calls (Code 3) in the City of Rocklin in 2022. Code 3 calls require the use of lights and sirens to expedite response to save lives and property. The data is derived from the department's record management systems (ImageTrend), which uses unit data provided by the City's Computer Aided Dispatch (CAD) system. The travel time intervals vary from zero to two (0-2) minutes to greater than seven minutes (>7), not accounting for alarm handling or turnout time. Fire crews obtain a zero-minute travel time when reporting new incidents or arriving prior to being dispatched by the Police/Fire Communications Center.

Wildland Urban Interface (WUI) Fires
And Population Threat



The map above represents all vegetation fires in 2022 and relation to the “wildland threat to population.” Rocklin Fire Department strives to prevent and reduce wildland fires through annual mailers that remind our community of the importance for creating defensible space. The department also encourages grazing and other fire mitigation strategies to reduce the rapid spread of vegetation fires. Fire threat is a combination of two factors: 1) fire frequency, or the likelihood of a given area burning, and 2) potential fire behavior (hazard).

Fire Operations Division



Deputy Fire Chief Watkins

Deputy Fire Chief Watkins has served as the Deputy Fire Chief of Operations for two years. In his current role with the department, Chief Watkins is responsible for recruitment and promotions, standards of cover, pre-incident planning, quarterly inspections, and supporting A, B, and C shift Battalion Chiefs with day to day operations.

The Fire Department provides emergency response services within our community from three strategically located fire stations. Housed within each station are fire apparatus precisely placed to provide the optimum most efficient response model for all incident types throughout the City.

Daily, our response force is made up of two Fire Engines, one Ladder Truck, and a variety of Command/Support vehicles. During the dry season, Wildland Engines are placed into service providing fire protection to our Wildland Urban Interface (WUI) response zones. Common daily responses include fire suppression (structural, wildland, and vehicle), emergency medical services, vehicle extrication, and technical rescue in addition to a variety of other assistance calls.

Emergency response is provided by highly motivated, well-trained professional men and women who are prepared to answer all calls for service every minute of the day. Personnel are assigned to one of three shifts (A, B, or C shift) led by a Battalion Chief. Staffing for each Fire Engine is (3) personnel and (4) personnel for the Ladder Truck. At a minimum, staffing on each apparatus is a Fire Captain, Fire Engineer, and a Firefighter(s), with one being Paramedic trained in providing Advanced Life Support pre-hospital care.



All play an integral role in every response no matter the size or complexity.

All personnel comprising the Operations Division of your Fire Department, stand at the ready to provide the most efficient, expeditious, and professional response to all of our community's needs.

Emergency Medical Services

The Emergency Medical Services (EMS) Division is responsible for the management of the City's EMS system, which currently operates two Advanced Life Support (ALS) engines and a truck company. The Rocklin Fire Department employs 25 paramedics and 10 emergency medical technician's (EMT) to staff these units which provides ALS care 24/7.

Medical calls account for approximately 66% of the calls for service received by the City each year. The City also works closely with our allied partners to include the receiving hospitals and American Medical Response (AMR) for transport services.



Battalion Chief Hertel



Although our paramedics provide ALS care 24/7, they also have the specialized assistance of three LUCAS device's. The department carries one device on each Fire apparatus and they are utilized as an additional resource for life saving efforts. The LUCAS device extends the reach of care by maintaining chest compressions during transport of patients suffering from Cardiac Arrest.

With tools such as the LUCAS device, combined with highly trained EMS personnel, the Rocklin Fire Department prides itself with ensuring we provide the highest level of care to the residents and visitors of Rocklin.



Operations and Suppression

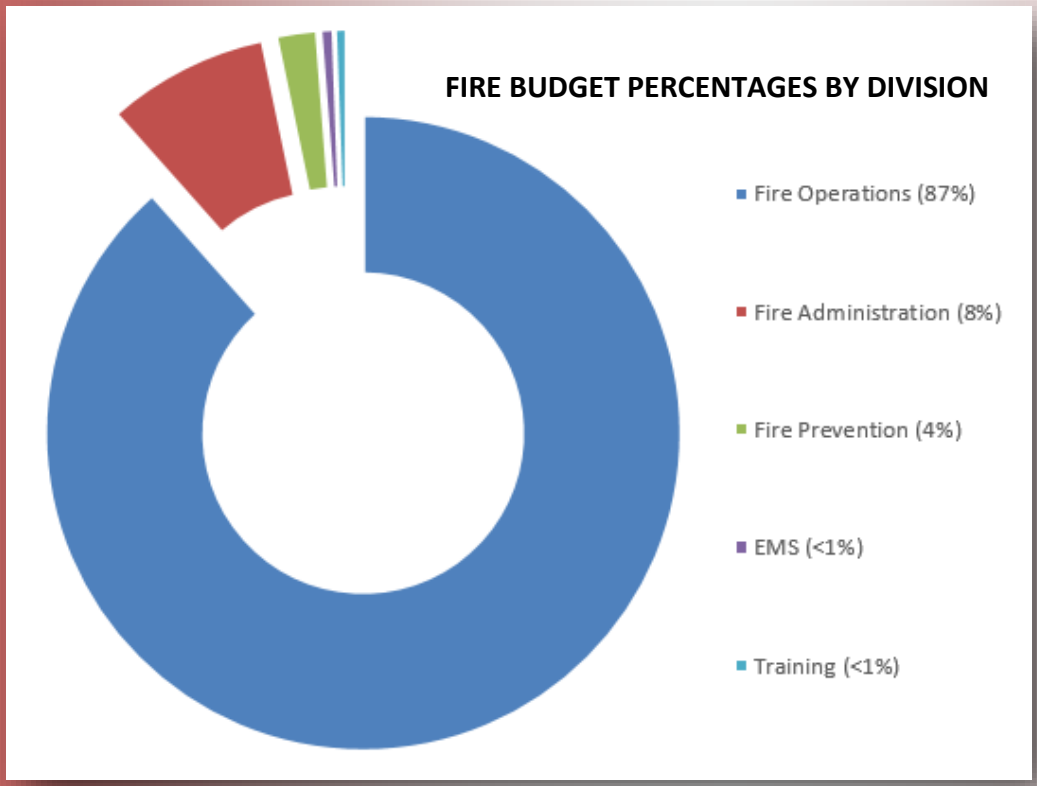


Battalion Chief Holmes

Day to day operations of the firehouse can vary and having the appropriate tools, equipment, pre-planning and suppression necessities prepares fire personnel to be at the ready for any and all types of emergencies. In the fire service this type of response capabilities is referred to as a "All-Hazard" fire department. An "All Hazards" fire department represents every level of a hazard response whether it is rope rescue, hazardous materials, building collapse, EMS, vehicle extraction, fire extinguishment and the list can go on and on.

The Operations Division currently supports equipping not only our firefighters with the proper Personal Protective Equipment (PPE) and tools necessary to appropriately respond to the vast variety of call types we receive annually, but also properly equips our primary response apparatus. The Rocklin Fire Department's primary response apparatus includes; two Type I Engines, one Type I Truck, three Type III Wildland apparatus and various utility vehicles.

Some of the essential firefighter's PPE consist of structural and wildland turnouts and helmets, as well as individually issued thermal imaging cameras and portable radios. These are just a couple of the tools and equipment provided to our fire personnel which allow them to do their job to the best of their ability. The Operation Division also provides apparatus tools and equipment such as; hose, ladders, chainsaws, extrication tools, air monitors and much more. This equipment is all essential in equipping our fire department and it's personnel to properly respond to the community we serve in any emergency that we may encounter.



Operations and Suppression account for 87% of the Fire Department's fiscal budget.

This means that 87% of the department's budget supports all tools & equipment purchased for all apparatus as well as providing all Fire personnel with their required personal protective equipment (PPE) necessary to respond to each call for service.

Department Training



Battalion Chief Molinaro

In 2022, the department was fortunate to participate in several multi-agency drills and training opportunities. Department training is crucial to the ongoing tasks and challenges of day to day incident responses.

Common training topics that we worked on in 2022 included some of the following:

Rope Rescue, Truck Operations, Rapid Intervention Crew Operations (RIC), Annual Wildland Fire Safety Training (RT-130), Fire Attack and Primary Search of a structures; Wildland Firefighting, Auto Extrication, Urban Interface classes, Gas Emergency training, Radio Communications, Incident Command classes, Self-Contained Breathing Apparatus (SCBA), Active Shooter, continuous EMS renewals, Driver/Operator series classes as well sending Engineers to the Rio Hondo Truck Academy in Southern California annually.

Multi-agency drills as well as department coordinated training assessments are facilitated throughout the year to assist with the preparedness of ad-hoc situations and day to day incidents that may arise. Training options include burning structure simulations, rescue scenarios, RT-130 Wildland Fire Safety, and Red Card Pack testing.

Additionally, the department completed various in-house training programs facilitated by on-duty staffing. These in-house training opportunities give the subject matter experts in the department their time to shine with the specific training and background.

Examples include:

- Outfitting our newest apparatus, a 107’ aerial ladder truck, with ground ladders, extrication tools and specialty equipment. Truck 24 is equipped with a section of high-pressure LDH (large diameter hose) designed to allow a pumper to supply water to our ladder pipe at high pressures for elevated firefighting operations.
- This year we were fortunate to enlist Ross Ladder Co. to conduct our annual hose testing. Contracting out this service will make our hose testing process more streamlined, efficient and safe. It will also reduce the wear and tear on our front line apparatus. Furthermore, Ross Ladder Co. keeps meticulous records of our hoses condition and department-wide inventory.



Department Training

Lastly, we continue to work with local agencies for various training opportunities to increase the specialized training and knowledge that prepares fire personnel to be prepared and ready for when the citizens of the community and visitors need us.















Department Training



Academy 22 - 01

In May 2022, four new Firefighters joined the Rocklin Fire family and underwent an in-house 6-week training academy specifically designed for lateral transfers.



Many of our department personnel join our department with skills and knowledge acquired from other Fire department agencies. An in-house training academy ensures the cohesiveness of applying the policies and procedures of the Rocklin Fire department and learning the “Rocklin-way”.



Training to Fight Fires: The Red Card Pack Test

Rocklin Fire Department responds to dozens of fire related incidents each year. Aside from working structure fires, we also respond to other situations outside of structure fires that require a thorough size up by the first in Company Officer or Battalion Chief. Providing a detailed, consistent size up not only paints a picture for all other responding units but it also sets the tone of the incident and mitigation at a wildland fire incident.

The *Red Card Pack Test* is a physical fitness test for firefighters who have the potential to respond to a wildland fire incident. To earn a *Red Card*, firefighters are required to complete a simulated test consisting of a 3-mile hike over level terrain carrying a 45 pound pack. To qualify for arduous fireline work, firefighters must complete the pack test in 45 minutes or less. Firefighters move quickly in order to complete the testing, however, running is not allowed and one foot must always have contact with the ground.

The *Red Card Pack Test* is designed to insure that our fire personnel are trained as an organization and work cohesively together. Incidents continue to be mitigated in a timely manner with safety as our number one priority.





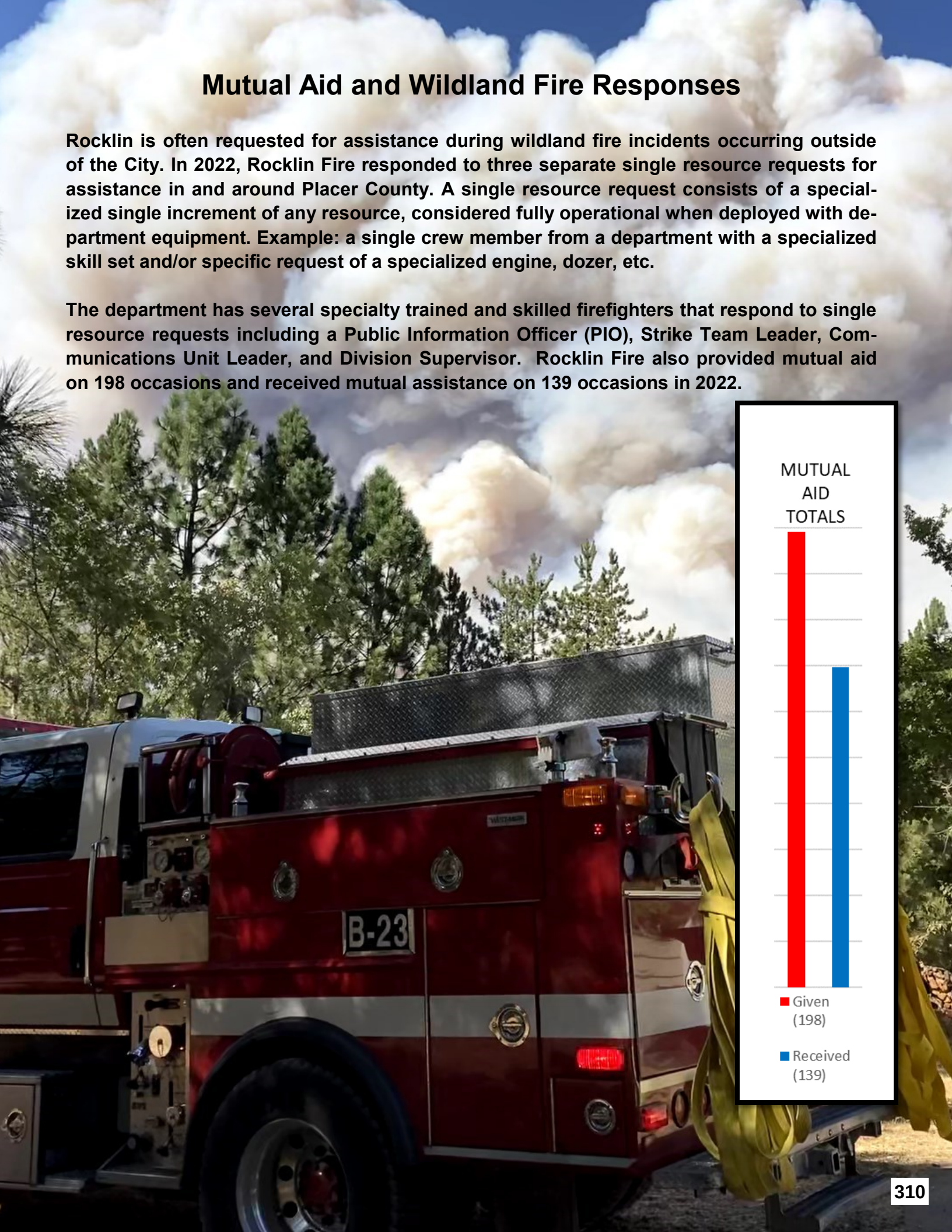




Mutual Aid and Wildland Fire Responses

Rocklin is often requested for assistance during wildland fire incidents occurring outside of the City. In 2022, Rocklin Fire responded to three separate single resource requests for assistance in and around Placer County. A single resource request consists of a specialized single increment of any resource, considered fully operational when deployed with department equipment. Example: a single crew member from a department with a specialized skill set and/or specific request of a specialized engine, dozer, etc.

The department has several specialty trained and skilled firefighters that respond to single resource requests including a Public Information Officer (PIO), Strike Team Leader, Communications Unit Leader, and Division Supervisor. Rocklin Fire also provided mutual aid on 198 occasions and received mutual assistance on 139 occasions in 2022.



Mill Fire Incident
Siskiyou County
248 miles NW of Rocklin

Started: September 2, 2022
Contained: September 13, 2022

Rocklin Response: Single Resource

Active for 11 days

Acres burned: 3,935

Structures destroyed: 118

Cause: Under investigation

Rocklin Fire personnel assisted for 3 days

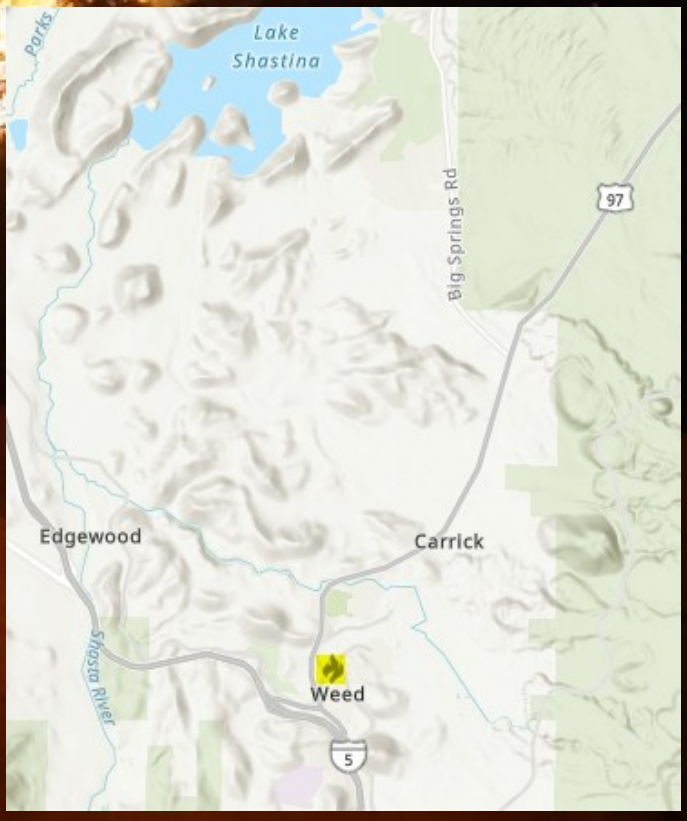


Photo and containment data provided by Cal Fire: www.fire.ca.gov/incidents/2022

Mountain Fire Incident
Siskiyou County
270 miles NW of Rocklin

Started: September 2, 2022
Last Updated September 21, 2022

Rocklin Response:
Single Resource

Acres burned: 13,440

Structures destroyed: 4

Cause: Under investigation

Rocklin Fire personnel assisted for 10 days

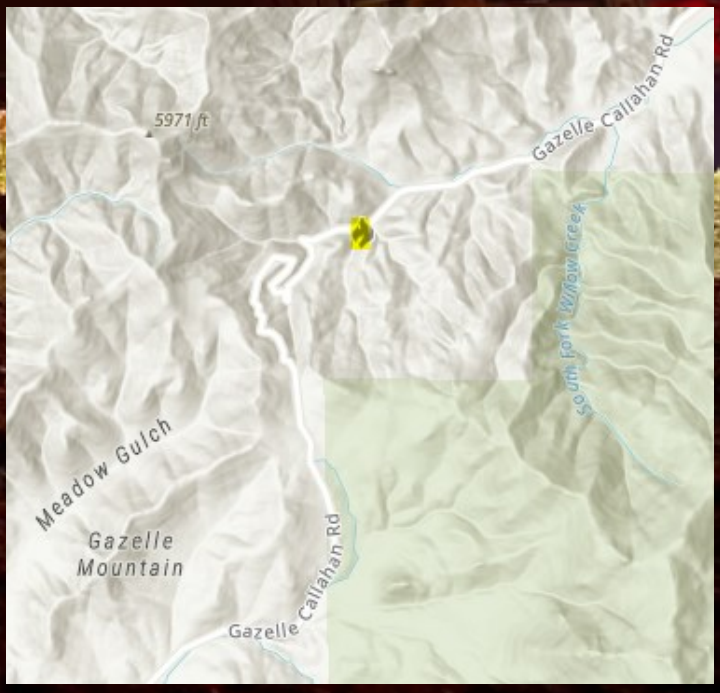


Photo and containment data provided by Cal Fire:
www.fire.ca.gov/incidents/2022

Mosquito Fire Incident
El Dorado and Placer Counties
50 miles NE of Rocklin

Started: September 6, 2022
Contained: October 27, 2022

Background:
The Mosquito Fire was detected the evening of Tuesday, September 6th and burned east of Foresthill, predominantly on the Tahoe and Eldorado National Forests in Placer and El Dorado counties.

Rocklin Response: Single Resource

Active for 50 days

Acres burned: 76,788

Structures destroyed: 78

Cause: Under investigation

Rocklin Fire personnel assisted for 14 days

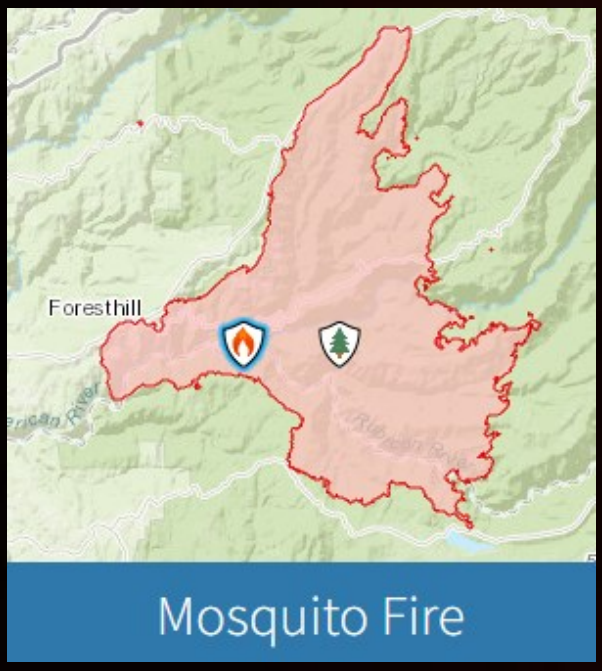


Photo and containment data provided by Cal Fire:
www.fire.ca.gov/incidents/2022

Fire Prevention Division



Deputy Fire Chief Brayton

Deputy Fire Chief Brayton has served as the department's Fire Marshal just under a year in his new role. Chief Brayton is responsible for overseeing the Fire Prevention Division and Arson Task Force in the department.

The Fire Prevention Division of the Rocklin Fire Department provides City residents with the highest level of community risk reduction and active fire prevention through education and enforcement by working with businesses and residents. The Fire Prevention team is divided into four areas of focus: Fire Prevention and Inspections, Public Education, Fire Plans Review, and Fire & Arson Investigations.

The primary function of the Fire Prevention Division is to attempt to prevent fires from occurring by enforcing standards referred to as the Fire Code. Enforcement happens through locally adopted international, national, and State standards. The City of Rocklin has adopted the California Fire Code, in its entirety, including Appendix BB: Fire-Flow Requirements for Buildings; Appendix C: Fire Hydrant Locations and Distribution; and Appendix D: Fire Apparatus Access Roads.

Fire and Life Safety Inspections are administered under the California Fire Code, NFPA standards, and the Rocklin Municipal Code. Annual inspections of businesses and assemblies are regulated under these laws and standards and include, but are not limited to, schools, hotels/motels, apartment complexes, high-rise buildings, apartments, and assemblies.

The Fire and Arson Investigation Unit includes an experienced group of highly trained investigators. The men and women in this team are professional firefighters and inspectors who are cross-trained in fire cause determination, fire scene forensics, fire laws, and enforcement. Working closely with the Rocklin Police Department and allied agencies, these individuals are skilled and have a high success rate in determining whether suspicious fires are arson. Fire and Arson Investigation Unit members are peace officers under penal code 830.37.



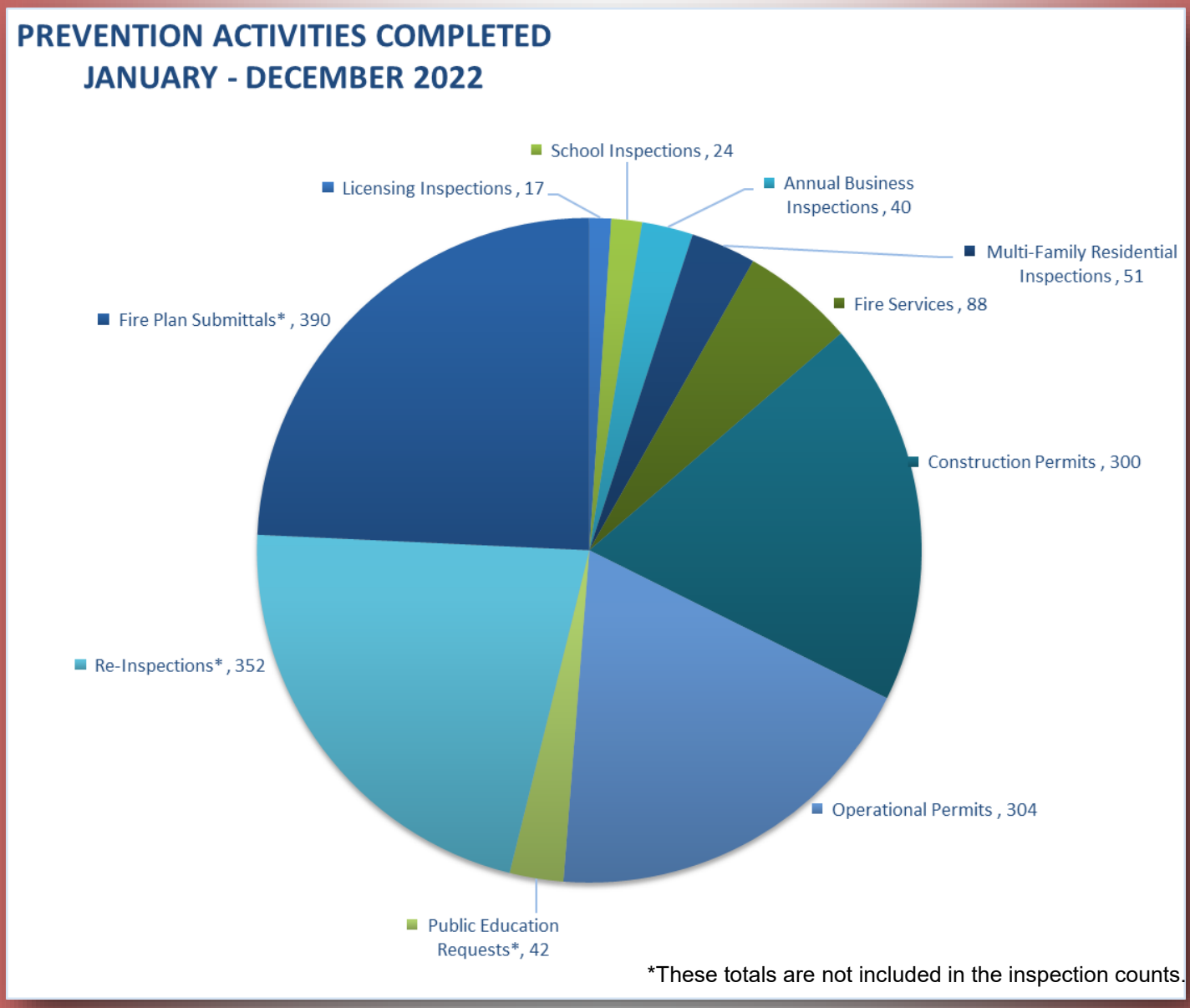




Fire Prevention Activities

The Fire Prevention team conducted 824 initial fire inspections and 352 re-inspections between January 1, 2022 and December 31, 2022. In addition to providing fire and life safety inspections, the Fire Prevention Plans Examiner completed 390 initial fire plan examination reviews.

During the 2022 calendar year, the Prevention team and fire crews conducted a total of 42 public education events, reaching almost nine thousand individuals of all ages. The Administrative office receives various public education special requests throughout the year that include school visits, harvest festivals, career fairs, and City-wide special events. Rocklin Fire Department is happy to attempt to accommodate most requests with the approval of the Fire Chief and as emergency responses allow. Fire crews that are able to attend events are required to continue to serve emergency calls and remain in-service. At times, fire crews will need to leave an event and return as soon as an emergency response has been cleared.



*These totals are not included in the inspection counts.

Arson Task Force and Fire Investigations

Established in April 2022, The Fire and Arson Investigation Unit conducted 20 fire investigations determining fire origin and cause. These fire cause analyses allow the fire department to identify trends in the community to address fire safety, as well as provides analytical data to develop fire engineering safety standards, and investigate and enforce fire-related crimes including arson.

Working closely with the Rocklin Police Department and allied agencies, the investigative efforts of the Fire and Arson Investigation Unit led to three felony arrests for arson in 2022. The Fire and Arson Investigation Unit strives to ensure that Rocklin remains a family-friendly and safe community.





Fire Inspections



Rocklin Fire Department's Prevention team completes construction related and annual fire and life safety inspections of all City businesses including professional offices and specialty services; as well as gathering locations such as churches, recreation facilities, and restaurants. Additionally, annual inspections are regulated under State laws and standards and include, but are not limited to, schools, hotels/motels, apartment complexes, high-rise buildings, apartments, and assemblies.

New construction inspections can include businesses, residential, fire alarms, and sprinklers installations. Fire Inspectors work collaboratively with the department's Fire Prevention Plans Examiner to facilitate what our Fire Inspectors are looking for at on-site inspections.











Station Inspections



Rocklin Fire Station Inspection's are completed annually.

The Rocklin Fire Department continues to move forward on implementing internal strategic goals. Stations rotate for annual inspections upon the Fire Chief's discretion and are announced approximately 30 days in advance of the planned inspection date.

The Fire Chief's annual station inspections allow stations to demonstrate their preparedness. The inspections rotate by shift each year beginning with the A-shift this year, B-shift in 2023, and C-Shift in 2024.

In 2021, the Fire Chief and Chief Staff in the Department began conducting annual station inspections. The purpose of these inspections is to ensure all facilities, tools, and equipment are maintained, clean, and in operational readiness.

The Fire Chief conducts a comprehensive inspection of each fire station, including the interior, exterior of facilities, and all apparatus. All items are checked for condition, functionality, and cleanliness. Station inspections are approximately 45 minutes and are completed in chronological order by station number. Personnel are expected to wear their Class B uniforms and have their Class A uniform available upon request.



Keeping the stations interior, exterior, and apparatus inspection-ready can be a challenge. The Fire Chief sets expectations that all ceilings, walls, and floors are dusted and cleaned.

The apparatus also goes through a top to bottom cleansing and inspection process. Additionally, the Fire Chief inspects each tool for proper operation, cleanliness, and for the correct utility markings.

Fire Administration

The Fire Administration office is a multi-faceted environment that requires an intense amount of concentration while simultaneously supporting the fire crews and serving the citizens of Rocklin. In order for the Administrative office to run smoothly, many deadlines and responsibilities must be met. Excellent internal and external customer service is crucial to the success of the administration office running simultaneously with the crews in the traditional Monday through Friday day to day office environment.

Some of the daily functions performed by Administrative staff include:

- Assisting the Chief staff with special projects, reports, analysis, and presentations
- Answering multi-division general phone inquiries and helping with public requests including report requests, City fee inquiries, and directory assistance
- Responding to multi-division email requests, distributing mail and parcels, ordering public education products, office supplies, and managing maintenance services for stations
- Proofreading documents and assisting with computer software and database updates for all ranks in the department
- Preparing correspondence letters, scheduling inspection services, and entering data for tracking inspection services
- Maintaining updates to department policies and procedures
- Processing department purchase requests and finalizing purchase procedures from start to finish for department staff
- Maintaining all logistical preparation for badge pinning's, annual awards celebration, and other department-wide special events
- Assisting with new staff on-boarding and uniforms ordering for department staff



Rocklin Fire Department

Strategic Plan

As part of the department's strategic planning, stakeholders identified three themes with identified objective's through 2026. The objective's are outlined below:

Themes identified:

1) "*How do we continue to improve on protecting lives, property, and the environment during and prior to emergency events?*"
2) *"How do we meet the increasing service demands over the coming years?"*
3) "*How do we better market our services and demonstrate our value to our community?*"



Strategic Objective 1:

⇒ Improve survivability for victims of fire, hazardous material release, entrapment, or other crisis incidents

⇒ Survivability of patients experiencing acute medical emergencies

⇒ Improve firefighter safety and survival

⇒ Improve agency resiliency during crisis level events

Strategic Objective 2:

⇒ Financial and legal risk/liability to the fire department and the City of Rocklin

⇒ Improve efficiency within the current budget system

⇒ Prepare the agency for the next economic downturn

⇒ Prepare for rapid population growth

Strategic Objective 3:

⇒ Promote a positive agency reputation within the community

⇒ Mitigate fire related damage to allow occupants to remain in the impacted structure after suppression operations

⇒ Provide downward pressure on fire insurance premium costs within the community

⇒ Provide value beyond the 911 call

The Strategic Plan can be located on the City's web site:
www.rocklin.ca.us/rocklin-fire-strategic-plan

Fire Department Organization

The Fire Chief oversees day-to-day Operations and Administration
with the assistance of two Deputy Fire Chiefs

Each Deputy Fire Chief manages the Department's
Fire Prevention Division and Operations Division
with the assistance of three Battalion Chiefs

Each Battalion Chief manages their respective program to include:

Emergency Medical Services
Operations and Suppression
Training, Facilities, and Apparatus

and, the Firefighting Personnel that make up the bulk of the Department consists of
Fire Captain's, Fire Engineer's, and Firefighter/Firefighter-Paramedics

They are who make it all happen and bring the Department's Mission to fruition!



Suppression Staff
Special Assignments



Rocklin Fire personnel are each tasked with a special assignment for the year, in addition to their day to day duties of firefighting. Special assignments include but are not limited to some of the following:

- Maintain Personal Protective Equipment (PPE)
- Maintain Department Scheduling and Attendance Reporting
- Manage Mobile Technologies and Mobile Data Terminals (MDTs)
- Manage Portable and Mobile Radio Communications
- Facilitate and Lead Department Apparatus Committee and respond as City Fleet Liaison
- Coordinate Emergency Medical Support Training
- Manage Self-Contained Breathing Apparatus (SCBA) Program
- Facilitate as Rescue Coordinator (Rope Rescue)
- Maintain Apparatus Tools, Inventory, and Equipment
- Manage and Oversee Emergency Medical Support Supplies, Purchasing, and Inventory
- Assist with Fire Arson Investigation Unit (FAIU)
- Maintain Workout Equipment Repair, Maintenance, and Purchasing of Equipment
- Maintain Narcotic Tracking and Active-911 Program
- Facilitate the Critical Incident Stress Management Program
- Facilitate and Lead Hands-Only CPR and Vehicle Extrication Training
- Maintain and update Pre-Fire Plans



Public Education

Public Education in 2022 happened differently than in years past. Rocklin provided public education to many schools and Rocklin citizens to the best of their availability post-Covid.

Due to Covid, hosting gatherings such as an open house or other classroom style learning sessions were not an option. Therefore, informing the public of safety information and tips was primarily through social media, a visit to the station via video, and several parking lot or apparatus bay presentations visible from a safe distance.

A new addition this year was the red flag day feather flags, distributed in high visibility areas throughout the City. Each station would post these 15' feather flags in front of the stations whenever the National Weather Service designated that day as a red flag day.

The problem of informing people about red flag days (which are considered for extreme fire danger conditions) was identified and the feather flags were a new program to help keep people in the know.

These feather flags can easily be identified when in effect and we feel they are a positive contribution to remind citizens to be fire safe during fire season in and around of the City.











Community Events

Rocklin Fire is proud to be present at several annual City events that includes the Civic Celebration in the Spring, followed by the annual Patriot Day hosted by the City's Police Department and the Hot Chili & Cool Cars event hosted yearly by the City's Chamber of Commerce, both occurring in the Fall. Rocklin citizens will often see the Fire Chief at several events including the National Night Out celebrated in late summer.

Hands-only CPR demonstrations were provided to the community this year and with the increase in Firefighter recruitment, Rocklin was happy to participate at the Veteran's Day Public Safety Career Fair hosted at Sierra College.

Additionally, the Rocklin Firefighters Local 3847 hosts three main events annually: Easter egg hunt, Santa Tours, and pancake breakfast for Rocklin residents.

















OUR ANNUAL SANTA TOUR

Every year, our citizens young and old wait on their frosty driveways and peer through their windows to get a look at Santa driven around the City by our beautiful Christmas Engine as it cruises through every neighborhood, bringing joy and smiles to all City residents.

This annual tradition is beloved by our community for over 40 years and our Firefighter's Association loves making it happen for them!









Fire Department Volunteers

The Fire Department has committed volunteers that serve the department in a variety of public service and administrative tasks as well as attend numerous City annual events including the Civic Celebration, Patriot Day, and the popular Hot Chili Cool Cars.

In November of this year, the City of Rocklin volunteers for both the Police and Fire departments were recognized during their annual appreciation dinner as they celebrated the 20th year of the City's Volunteer Program.



Fire Volunteers assist with many projects involving the Fire Department including Administrative tasks, hydrant painting, Fire Access mapping, weed abatement, File of Life, fall safety education, and hands only CPR demonstrations.

Self-Contained Breathing Apparatus and the BSU



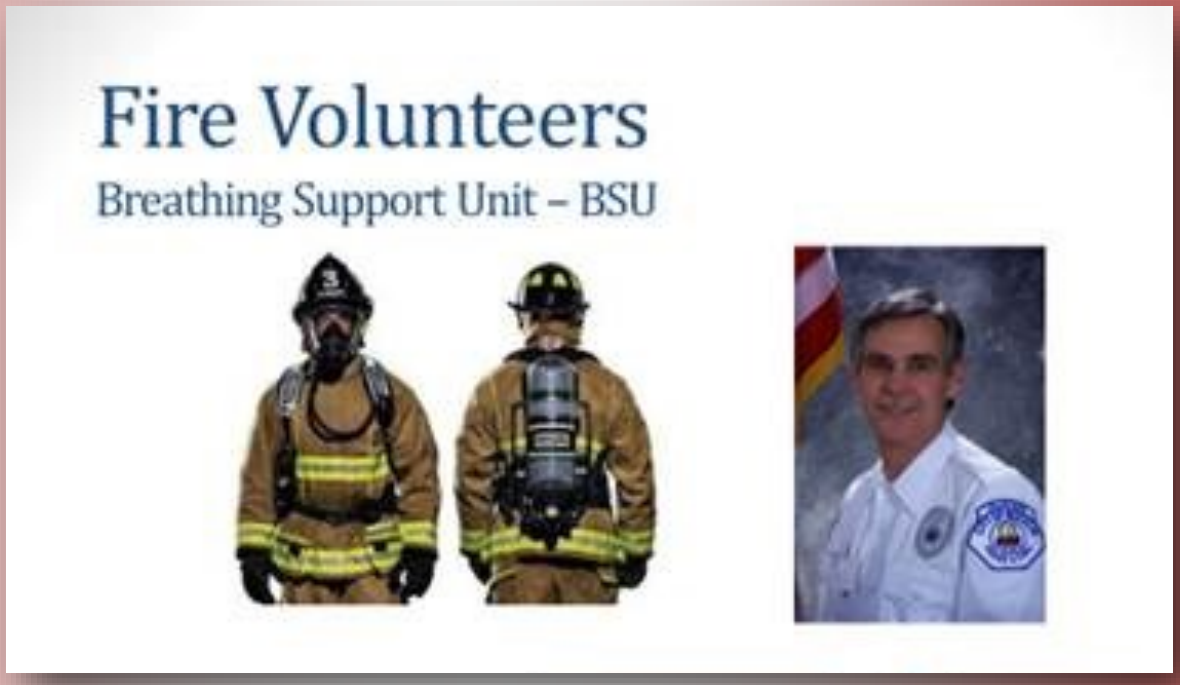


The self-contained breathing apparatus (SCBA) is the air supply carried on the backs of firefighters for structural firefighting. The current life expectancy of SCBAs is 10 years and are required to be replaced based on the manufacturer recommendation.

The Thermal Imaging Cameras (TICs) give firefighters a thermal image for victim search, and heat signatures inside the walls of structures that can not be seen with the naked eye. This gift of sight inside of a structure fire is unparalleled.

Training enables firefighter staff to manage the SCBA carefully and make certain determinations when responding to emergent fire situations.

The Fire Department currently has dedicated City volunteers who support the organization during major emergency incidents including wildland fire responses where the departments Breathing Support Unit (BSU) is utilized. The BSU is used to replenish depleted air cylinders that allow firefighters to continue to fight fires with continuous oxygen support.



STATION APPARATUS



Each Station houses specialized apparatus that is dispatched to respond to a variety of emergency situations.

Department apparatus that can be seen often around the City include:

Type 1 Engine - used or most medical emergencies, vehicle accidents, hazardous materials, and public assistance.

Type 3 Engine - used for wildland response and is equipped with 4-wheel drive.

Type 1 Aerial Ladder Truck - specifically designed and equipped with a 107' aerial ladder along with multiple ground ladders that aid in suppression and rescue operations.

Foam Tender (FT) - built specifically to transport foam for large flammable liquid fires.

Breathing Support Unit (BSU) - specifically designed to provide stored compressed air at emergencies.

Emergency Utility Vehicle (EUV) - an all-terrain vehicle designed to maneuver in areas with limited access for Engine response.

Battalion Chief Unit (BC) - a passenger vehicle utilized for emergency response by the on-duty Battalion Chief.

Remember to pull to the right for sirens and lights.

STATION APPARATUS



Type 1 Engine



Type 3 Engine



Type 1 Aerial Ladder Truck

STATION APPARATUS



FT-Foam Tender



BSU-Breathing Support Unit



EUV-Emergency Utility Vehicle

STATION APPARATUS



Battalion Chief

Department Recognitions

Promotions, New Hires, and Administrative Staff were recognized at our annual awards ceremony



Promotions included: 1-Deputy Fire Chief, 1-Battalion Chief, 1-Captain, and 2-Engineers

New Hires included: 4-Firefighter-Paramedics, 1-Senior Office Assistant,
1-Fire Prevention Plans Examiner, and an Administrative Analyst



Special Recognition



In June of this year, Mr. Lee “Smokey” Browning received a special recognition by the City Council for his dedication to the community of Rocklin.

Mr. Browning became a member of the City of Rocklin Volunteer Fire Department in 1968 and is the longest serving volunteer in the history of the City of Rocklin. In 2012, Mr. Browning was recognized for over 45 years of service by having his name engraved outside of Fire Station #23, located at 4060 Rocklin Road.



Mr. Browning has been instrumental in every aspect of what the present-day Fire Department has become.

Mr. Browning continues to be an advocate for the fire department and continues to support the organization during major emergency incidents and community events. During multiple alarm fires and other extended fire department incidents, Mr. Browning could be found operating the Departments Breathing Support Unit, which is used to replenish depleted air cylinders that allow firefighters to continue to fight fires.

On behalf of the Fire Department, the City Council presented a special commendation to Mr. Lee “Smokey” Browning for 60 cumulative years of volunteer service.





Retirements



Battalion Chief Holm

Station 24



Captain Vidaurri

Station 24



Firefighter-Paramedic Dolley

Station 25

Congratulations are in order for the following department staff who retired in 2022:

Battalion Chief Holm served our agency for 17 years
Captain Vidaurri served our agency for 23 years
Firefighter-Paramedic Dolley served our agency for 15 years

We are grateful for their fine service to our City!



This document is proudly presented by City of Rocklin Fire Department

Serving our community for almost 130 years



All images provided by City and Fire Department personnel.

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Annual Comprehensive Financial Report (ACFR) and GANN Appropriations Limit Schedule for the Fiscal Year June 30, 2022

Date: March 14, 2023

Submitted By: Daniel Choe, Deputy Director of Administrative Services
Angela Doyle, Senior Accountant

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Accepting the Annual Comprehensive Financial Report (ACFR) and GANN Appropriations Limit Schedule for the Fiscal Year June 30, 2022, and Accepting the Auditor's Letters.

Background:
Rocklin Municipal Code Chapter 2.28 requires an annual audit of all City financial transactions by an independent auditor and the submission of an audit report to the City Council. 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 contracted by 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) (Attachment 2). The following are City financial highlights for the fiscal year ended June 30, 2021, as reported in the ACFR.

Government-Wide Highlights.
As of the close of Fiscal Year (FY) 2021/22, the City's government-wide net position rose by $35.2 million or 9.5 percent, to $406.8 million from $371.6 million.

The City's Government-Wide General Revenues increased approximately 12.1% from $66.1 million to $74.1 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 FY 2021/22 most General Revenue items increased, with the largest increases in gas and other taxes. Program Revenues were up 34.9%, or $8.8 million over the prior year.

The City's Government-Wide expenses decreased approximately 9.4% from $80.6 million to $73.0 million this fiscal year.

Fund Highlights.
General Fund revenues totaled $60.1 million, and expenditures totaled $54.4 million. Transfers-in from other funds totaled $5.4 million, transfers-out totaled $416 thousand, resulting in a net increase in General Fund fund balance of $10.7 million. This fund balance increase is primarily due to increases in tax revenues.

Pursuant to the City's Key Management Practices, after calculating the minimum reserve requirements and carryforward amount, year-end net resources resulted in one-time General Fund budgetary resources are approximately $9 million.

The auditor's letters to the City Council are attached as Attachments 4 and 5. The auditor's letters 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.

Staff recommends the City Council accept the ACFR and GANN Appropriations Limit Schedule for the fiscal year ended June 30, 2022, 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 2021/22 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, 2022, per established procedures, and no exceptions were noted.

ATTACHMENTS:
1. Resolution - ACFR and GANN
2. Resolution Exhibit A - Annual Comprehensive Financial Report
3. Resolution Exhibit B - GANN Appropriations Limit Schedule
4. Resolution Exhibit C - Communications Letter
5. Resolution Exhibit D - Management Letter

RESOLUTION NO. 2023-XX

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, 2022, AND ACCEPTING THE AUDITOR'S LETTERS

WHEREAS, Chapter 2.28 of the Rocklin Municipal Code requires an annual audit of all City of Rocklin's financial transactions by an independent auditor and the submission of an audit report to the City Council; and

WHEREAS, the California Constitution Article 13B Section 1.5 requires a review of the annual appropriations limit (GANN) as part of an annual financial audit; and

WHEREAS, Chavan & Associates LLP performed an independent financial audit for the City of Rocklin for fiscal year ended June 30, 2022, and assembled 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, 2022, 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, 2022, attached hereto as Exhibits "A" and "B," are accepted.

Section 2. The auditor's letters to the City Council dated, December 20, 2022, attached hereto as Exhibits "C" and "D," are accepted.

PASSED AND ADOPTED this 14th day of March, 2023, by the following vote:

AYES: Members:

NOES: Members:

ABSENT: Members:

ABSTAIN: Members:

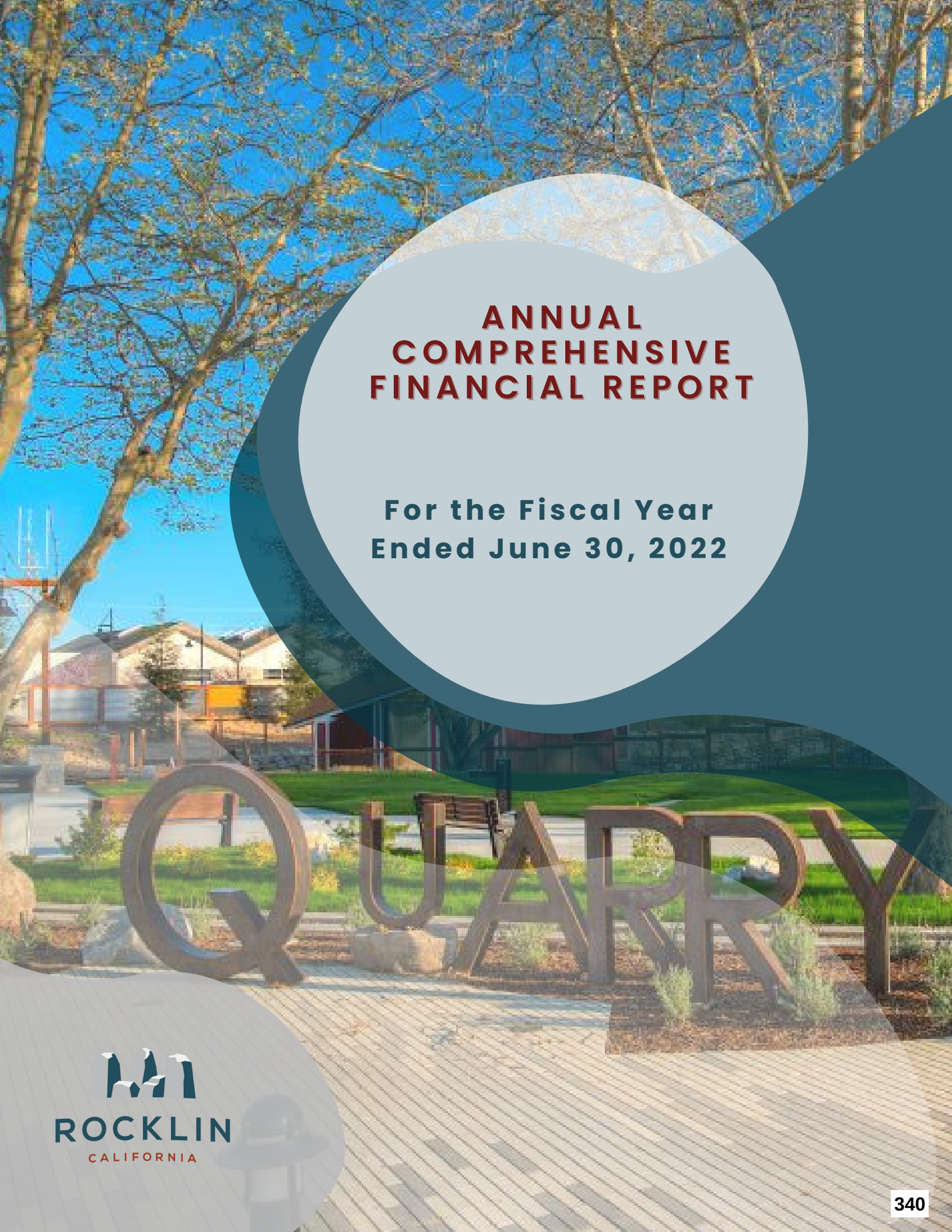
_____

Ken Broadway, Mayor

ATTEST:

_____

Hope Ithurburn, City Clerk



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2022

ROCKLIN
CALIFORNIA

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2022



Prepared By :

Administrative Services Department

ROCKLIN
CALIFORNIA

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.

This page is intentionally blank

TABLE OF CONTENTS

INTRODUCTORY SECTION
Transmittal Letter 1
Organizational Chart 5
Directory of City Officials 6
Location Map 7

FINANCIAL SECTION
Independent Auditor's Report 9
Management's Discussion and Analysis (Required Supplementary Information) 13

Basic Financial Statements:
Government-Wide Financial Statements:
Statement of Net Position 24
Statement of Activities 25
Fund Financial Statements
Governmental Funds:
Balance Sheet 27
Reconciliation of the Government Funds Balance Sheet to the Government-Wide Financial Statement of Net Position 30
Statement of Revenues, Expenditures and Changes in Fund Balances 31
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities 34
Proprietary Funds (Internal Service Funds):
Statement of Net Position 35
Statement of Revenues, Expenses, and Changes in Fund Net Position 36
Statement of Cash Flows 37
Fiduciary Funds:
Statement of Fiduciary Net Position 38
Statement of Changes in Fiduciary Net Position 39

Notes to the Basic Financial Statements 40
Note 1 – Significant Accounting Policies 41
Note 2 – Cash and Investments 55
Note 3 – Accounts Receivable 58
Note 4 – Interfund Transactions 58
Note 5 – Loans Receivable 60
Note 6 – Capital Assets 63
Note 7 – Noncurrent Liabilities 64
Note 8 – Net Position/Fund Balance 66
Note 9 – Risk Management 69
Note 10 – Retirement Plans 70
Note 11 – Other Postemployment Benefits Plan 75
Note 12 – Commitments and Contingencies 81
Note 13 – Special Tax Assessment Districts 81
Note 14 – Successor Agency Trust (Former RDA) 85

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) – General Fund 88
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) – SB325 Sales Tax 89
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) – Low-and-Moderate Income Housing Fund 90
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) – Streets Grants 91
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) – American Rescue Plan Act 92
Schedule of Pension Contributions 93
Schedule of Changes in Net Position Liabilities, Net Pension Liabilities and Proportionate Shares 94
Schedule of Contributions for Other Postemployment Benefits 95
Schedule of Changes in Net OPEB Liability 96

SUPPLEMENTARY INFORMATION

Combining Nonmajor Governmental Funds:
Combining Balance Sheet 98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 99
Combining Special Revenue Nonmajor Governmental Funds:
Combining Balance Sheet 101
Statement of Revenues, Expenditures and Changes in Fund Balances 106
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) 111
Combining Capital Projects Nonmajor Governmental Funds:
Combining Balance Sheet 129
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 132
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) 135
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) – Capital Projects Major Governmental Fund –
Traffic Circulation Impact Fee Fund 143
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) – Capital Projects Major Governmental Fund –
Community Facilities District No. 10 Projects 144
Combining Permanent Nonmajor Governmental Funds:
Combining Balance Sheet 146
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 147
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) 148
Combining Debt Service Nonmajor Governmental Funds:
Combining Balance Sheet 151
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 152
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual (GAAP Basis) 153
Combining Internal Service Funds:
Statement of Net Position 156
Statement of Revenues, Expenses, and Changes in Fund Net Position 157
Statement of Cash Flows 158

Combining Custodial Funds:
Combining Statement of Fiduciary Net Position 160
Combining Statement of Changes in Fiduciary Net Position 163

STATISTICAL SECTION
Net Position by Component 168
Changes in Net Position 170
Fund Balances of Governmental Funds 174
Changes in Fund Balances of Governmental Funds 176
Assessed Value of Taxable Property 178
Direct and Overlapping Property Tax Rates 179
Principal Property Taxpayers 180
Property Tax Levies and Collections 181
Ratios of Outstanding Debt by Type 182
Direct and Overlapping Debt 183
Legal Debt Margin Information 184
Pledged-Revenue Coverage 186
Demographic and Economic Statistics 187
Principal Employers 188
Operating Indicators by Function 189
Capital Asset Statistics by Function 190

This page is intentionally blank

ROCKLIN
CALIFORNIA

INTRODUCTORY SECTION

This page is intentionally blank

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

March 14, 2023

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, 2022 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 report of the independent auditors.

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, 2022.

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 year ended June 30, 2022. 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 encompasses 20 square miles, and as of January, 2022, had a population of 71,663. In September, 2021, Money Magazine ranked the City of Rocklin in the top 50 Best Places to Live in America. The City of Rocklin was one of only two California cities to make the list. The Rocklin Police Department received its first

accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA) in 2008. Since that time, they have been reaccredited four times. The Rocklin Police Department is one of only 10 municipal law enforcement agencies in the State of California to be accredited by CALEA. The City of Rocklin is also in the top 4.1 percent of the nation in fire protection, according to a recent evaluation by the Insurance Services Office. Rocklin is home to Sierra Community College and an accredited private institution of higher education, William Jessup University. The City is a safe community with low crime rates, excellent schools, and beautiful parks. The City continues to be a leader in providing excellent services and a high quality of life.

The City, with 256.76 budgeted full-time employees, provides the following public services: public safety (police and fire), planning and community development, construction and maintenance of streets, storm drains and other infrastructure, parks and recreation, and general administrative services. The City maintains a website, located 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 and operates according to 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 and appoints the City Manager, City Attorney, City Treasurer, and City Clerk, members of the Planning Commission, Parks & Recreation Commission, Arts Commission, Board of Appeals, Community Recognition Committee, and Investment Advisory Committee. The City Manager is responsible for 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, a fiduciary fund type. Additional information can be found in Note 14 of the notes to the financial statements.

The City prepares an annual budget, which is submitted to the City Council for review and approval. This budget serves as the foundation of the City's financial planning and control. Through the annual budget process, the City Council appropriates funds to provide public services. Activities of General, Special Revenue, Debt Service, Capital Project, Custodial, and Internal Service Funds are included in the annual budget. Each year, the City Manager is required to submit a proposed budget to City Council by May 15th. The City Council reviews and may revise the proposed budget in a public workshop. Pursuant to Chapter 3.28 of the Rocklin Municipal Code, the final budget must be presented to and adopted by the City Council by June 30th of each year. A copy of the final budget is available for download on the City's website: https://www.rocklin.ca.us/city-budgets.

The City has established a comprehensive framework of internal controls designed to protect 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 Principal (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

The City of Rocklin continued to show economic improvement through June 2022. Residential development activity and low interest rates continue to fuel home sales which increased both population and property values. The City's population for January 2022 increased by 1.7 percent from the prior year and median home price from June 2022 was $740,000 up from $660,000 in June 2021.

Following the unprecedented disruptions to the basic functioning of the economy caused by the coronavirus pandemic, the overall economic recovery happened quickly and more robustly than many anticipated, providing a surge of revenues in City funds, helped the City significantly improve the City's budgetary position in fiscal year 2021/2022 and into fiscal year 2022/2023. For fiscal year 2021/2022, the City received substantially more sales tax revenues than anticipated, actuals received were 23 percent more than budgeted. The City budgeted a thirteen percent increase in sales tax revenue for 2022/2023 from the prior year. Property tax revenue also increased by six percent from the prior year.

LONG TERM FINANCIAL PLANNING

The City consistently planned its budgets with focus on its long-term needs. This is accomplished through conservative fiscal management practices, financial policies, and establishment of several funds to direct City revenues to 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 City Council 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.

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 useful life of the asset. This ensures the systematic replacement of vehicles and equipment to keep the City's vehicular fleet safely and properly operating.

OPEB Trust: In 2014, the City established an irrevocable trust to prefund retiree health and other post-retirement benefit costs, and transferred $1 million into the OPEB Trust. As of June 30, 2022, the OPEB plan assets are $35 million. As of the most recent actuarial report for 2020, the funded status of other post-retirement benefits is 77.3 percent.

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 Administrative Services Department, the Finance Division in particular, 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.

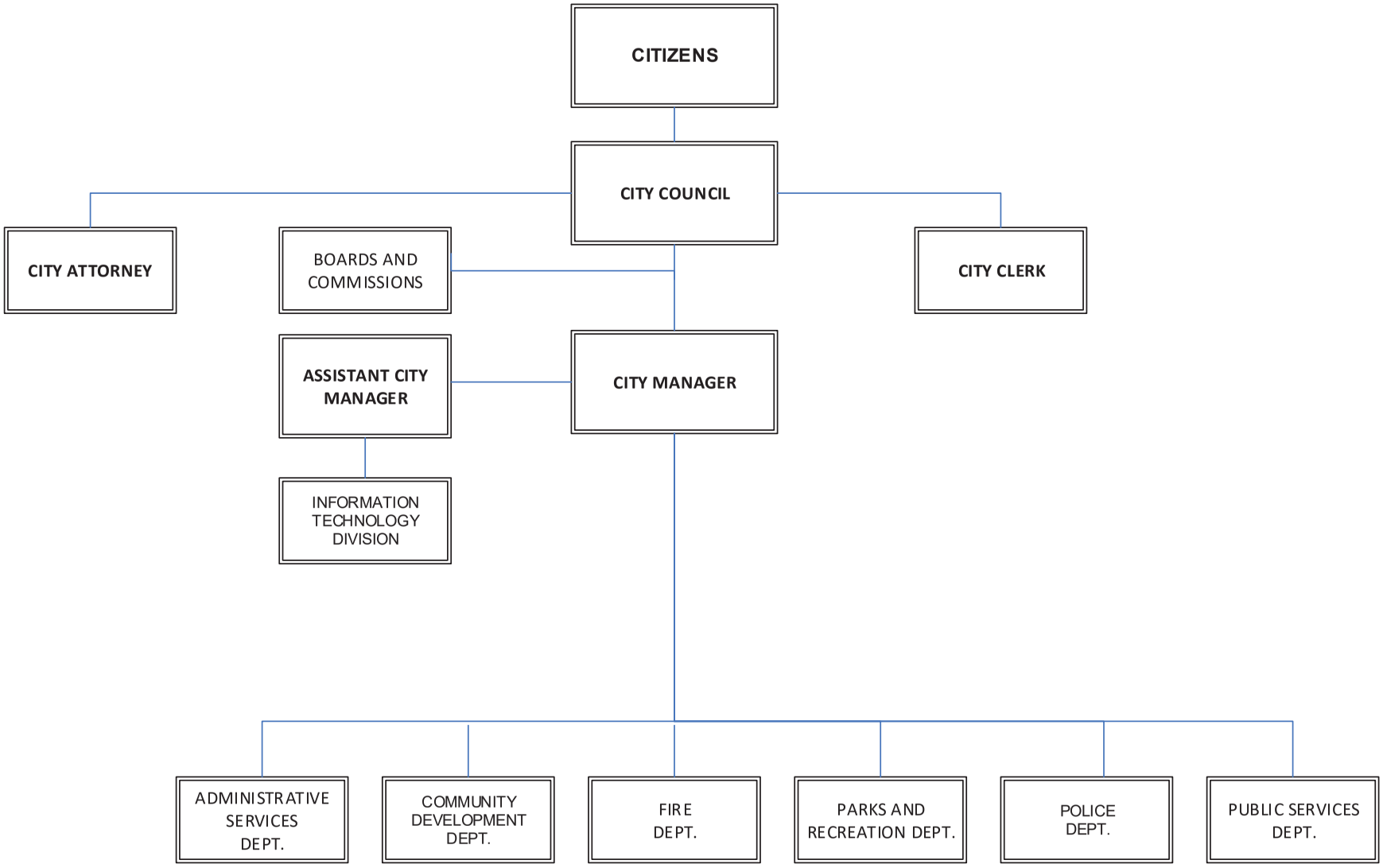
Respectfully submitted,

Aly Zimmermann
City Manager

Tameka Usher
Director of Administrative Services

Daniel Choe
Deputy Director of Administrative Services/
City Treasurer

CITY OF ROCKLIN
Organizational Chart – FY 2021-22



City of Rocklin
Comprehensive Annual Financial Report
Current

Directory of City Officials

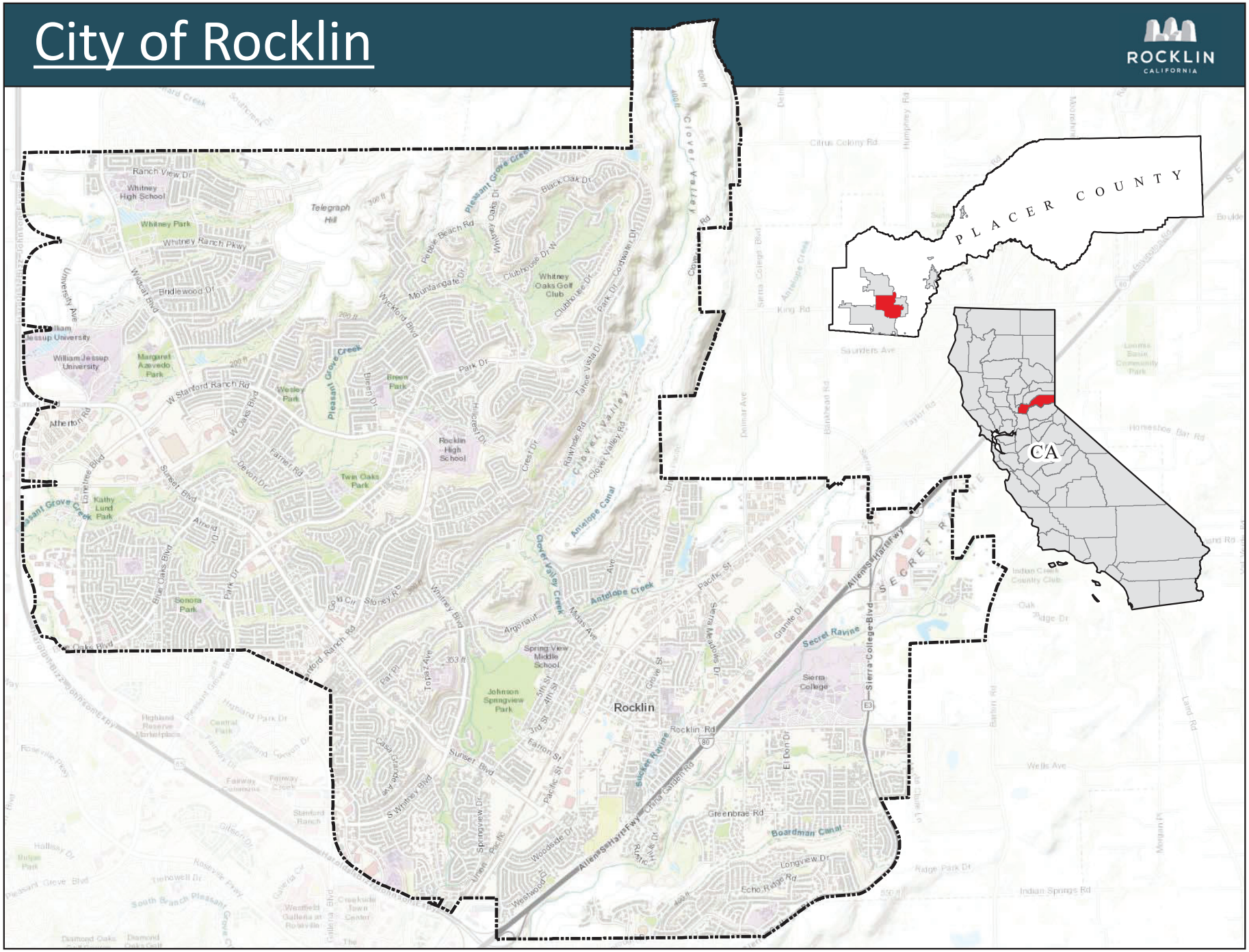
City Council

Name	Term Expires
Ken Broadway, Mayor	December 2024
Greg Janda, Vice Mayor	December 2024
David Bass, Councilmember	December 2024
Jill Gayaldo, Councilmember	December 2026
Bill Halldin, Councilmember	December 2026

City Officials

Name	Position
Aly Zimmermann	City Manager
Sherri Conway	Assistant City Manager
Sheri Chapman	City Attorney
Hope Ithurburn	City Clerk
Daniel Choe	City Treasurer

City of Rocklin



This page is intentionally blank



FINANCIAL SECTION

This page is intentionally blank

Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2022, 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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

15105 Concord Circle, Suite 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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 financial statements as a whole. The introductory section, combining individual non-major fund schedules, supplemental budgetary schedules and statistical data, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining individual non-major fund schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section, supplemental budgetary schedules and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Matters

Prior-Year Comparative Information

We have previously audited the City's June 30, 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements in our report dated December 8, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, 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 December 20, 2022, 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

December 20, 2022
Morgan Hill, California

This page is intentionally blank



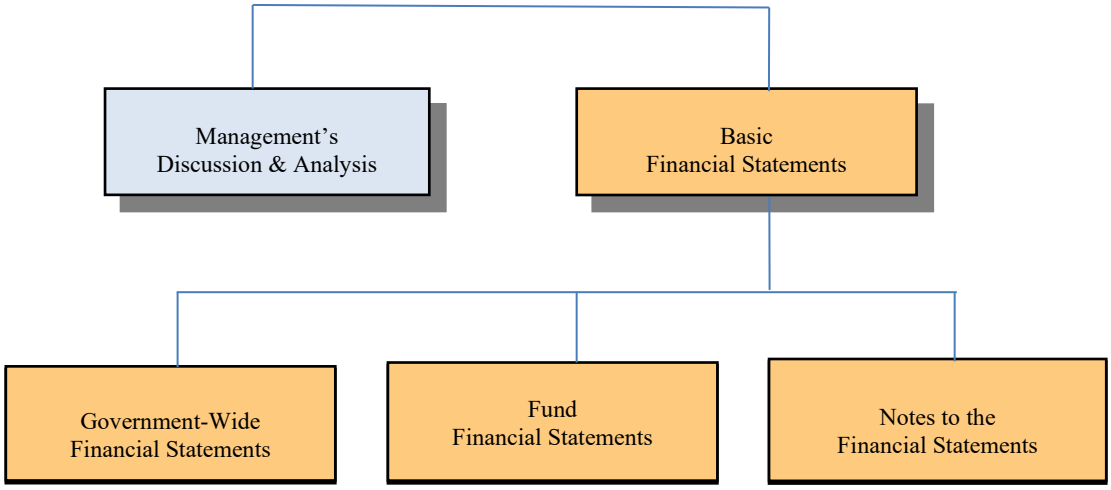
MANAGEMENT'S DISCUSSION AND ANALYSIS

This page is intentionally blank

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, 2022. 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 2021/2022, the assets and deferred outflows of the City exceeded liabilities and deferred inflows by $406.8 million. This net position rose by $35.2 million or 9.5 percent during fiscal year 2021/2022 to $406.8 million from $371.6 million.

  The City's Government-Wide General Revenues increased by 12.1 percent from $66.1 million to $74.1 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 2021/2022 most General Revenue items increased, with the largest increases in gas and other taxes. Program Revenues were up 34.9%, or $8.8 million over the prior year.

  The City's Government-Wide expenses decreased approximately 9.4 percent from $80.6 million to $73.0 million this fiscal year.

- **Fund Highlights:**
  General Fund revenues totaled $60.1 million, and expenditures totaled $54.4 million. Transfers-in from other funds totaled $5.4 million, transfers-out totaled $416 thousand, resulting in a net increase in General Fund fund balance of $10.7 million. This fund balance increase is primarily attributed to increases in tax revenues.

- **Other Highlights:**
  The City has made progress towards its goal of funding the City's Other Post-Employment Benefits (OPEB) and Pension obligations during the fiscal year. Contributions to OPEB during the previous fiscal year increased funded status to 99 percent. Contributions to Pension Unfunded Accrued Liability increased collective total funded status to 88 percent as of measurement date June, 2021.

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 services. 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 2021/2022, the City had seven major funds, 17 non-major special revenue funds, nine non-major capital projects funds, two non-major 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 2021/2022, 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 $25.6 million.

Current and other assets increased by $34.8 million from the prior fiscal year. These increases were attributed to increases in program revenues and tax revenues during the year. Capital Assets decreased by $9.2 million from the prior fiscal year primarily due mainly to $16.7 million in depreciation expense.

Deferred Outflows of Resources
In the *Statement of Net Position* schedule shown on the next page, Deferred Outflows of Resources decreased by $5.4 million, mainly due to the $4.9 million contribution to the OPEB plan 2021 being recognized in 2022.

Liabilities
In the *Statement of Net Position* schedule shown on the next page, total liabilities decreased by $36.6 million. Noncurrent liabilities decreased by $37.6 million from the prior fiscal year. This decrease is mainly due to the higher-than-expected rate of return on the assets of the pension and OPEB plans. This partly led to a $28.7 million decrease in Net Pension Liability, and an $8.4 million decrease in Net OPEB Liability.

Current and other liabilities increased by $971 thousand from the prior fiscal year, mostly as a result of an increase in Accounts Payable and Accrued Liabilities of $1.4 million due to timing of payments.

Deferred Inflows of Resources
In the *Statement of Net Position* schedule shown on the next page, Deferred Inflows of Resources increased by $21.6 million. This is a direct result of the differences in actual and expected earnings, noted above, from the assets of the City's pension and OPEB plans.

Net Position

In the *Statement of Net Position* schedule shown below, the City's Total Net Position increased $35.2 million. Net position may serve over time as an indicator of the City's financial position. A significant portion of the City's $406.8 million total net position was for net investment in capital assets of $313.7 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. A $7.6 million decrease in net investment in capital assets is due mainly to the result of a $13.6 million increase in net accumulated depreciation.

An increase of $14.7 million in Restricted Net Position was due mainly to a $13 million contribution into the Community Facilities District No. 10 Capital Projects Fund.

Table 1 - Net Position

	Governmental Activities		Dollar	Percent
	2022	2021	Change	Change
Assets				
Current and other assets	$ 145,873,793	$ 111,055,521	$ 34,818,272	31.35%
Capital assets - net	326,010,958	335,236,045	(9,225,087)	-2.75%
Total Assets	$ 471,884,751	$ 446,291,566	$ 25,593,185	5.73%
Deferred Outflows of Resources	$ 14,366,611	$ 19,794,405	$ (5,427,794)	-27.42%
Liabilities				
Current and other liabilities	$ 11,465,490	$ 10,494,562	$ 970,928	9.25%
Noncurrent liabilities	43,615,538	81,195,281	(37,579,743)	-46.28%
Total Liabilities	$ 55,081,028	$ 91,689,843	$ (36,608,815)	-39.93%
Deferred Inflows of Resources	$ 24,400,829	$ 2,785,426	$ 21,615,403	776.02%
Net Position				
Net investment in capital assets	$ 313,671,890	$ 321,321,668	$ (7,649,778)	-2.38%
Restricted	40,765,135	26,027,928	14,737,207	56.62%
Unrestricted	52,332,480	24,261,106	28,071,374	115.71%
Total Net Position	$ 406,769,505	$ 371,610,702	$ 35,158,803	9.46%

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 $16.8 million.

Program revenues increased $8.8 million from the prior fiscal year.

- Charges for services decreased by $2.1 million (16%) in part due to decreases in building permit fees and capital construction fees.
- Operating grants and contributions decreased by $2.8 million (27%) from the prior year, mainly as a consequence of the prior year seeing a large amount of federal grants as part of the Covid response.

General revenues increased $8.0 million from the prior fiscal year.

- Taxes and assessments increased by $7.1 million (11%) due to increases in all tax and assessment categories including gas tax, which increased by $2.6 million (51%) mostly due to the increases in SB 325 state gas sales tax.

Expenses

In the *Statement of Activities* schedule shown on the next page, total expenses decreased $7.6 million.

- General government expenses decreased by $3.2 million (24%) mainly because of GASB 68 adjustments for the City's pension plans. Due to higher-than-expected returns on the assets in the plan, the adjustments resulted in a reduction of pension expense.
- Public safety expenses decreased by $4.3 million (14%) as a result of the GASB 68 pension adjustments noted above.
- Public services expenses decreased by $48 thousand (0.2%).
- Parks and recreation expenses increased by $462 thousand (7%) mainly due to increases in professional services and instructional services expense.
- Community development expenses decreased by $557 thousand (13%) as a result of the GASB 68 pension adjustments noted above.

Table 2 - Statement of Activities

Functions/Programs	Governmental Activities 2022	Governmental Activities 2021	Dollar Change	Percent Change
Program Revenues				
Charges for services	$ 10,950,688	$ 13,073,010	$ (2,122,322)	-16.23%
Operating grants and contributions	7,627,523	10,405,582	(2,778,059)	-26.70%
Capital grants and contributions	15,325,597	1,647,362	13,678,235	830.31%
Total Program Revenues	33,903,808	25,125,954	8,777,854	34.94%
General Revenues				
Taxes and assessments	71,855,500	64,768,722	7,086,778	10.94%
Investment earnings	(654,681)	408,164	(1,062,845)	-260.40%
Other revenues	2,895,645	918,842	1,976,803	215.14%
Total General Revenues	74,096,464	66,095,728	8,000,736	12.10%
Expenses				
General government	10,100,380	13,264,359	(3,163,979)	-23.85%
Public safety	26,806,881	31,074,009	(4,267,128)	-13.73%
Public Services	25,268,546	25,316,166	(47,620)	-0.19%
Parks and recreation	6,657,032	6,195,287	461,745	7.45%
Community development	3,827,237	4,384,615	(557,378)	-12.71%
Interest on fiscal charges	299,252	336,460	(37,208)	-11.06%
Total Expenses	72,959,328	80,570,896	(7,611,568)	-9.45%
Excess (Deficiency) of Revenues over Expenses	35,040,944	10,650,786	24,390,158	229.00%
Special Item Gain (Loss) Disposal Capital Assets	117,859	13,250	104,609	789.50%
Increase / (Decrease) in Net Position	35,158,803	10,664,036	24,494,767	229.70%
Prior Period Adjustment - GASB 75 OPEB	-	12,601,329	(12,601,329)	-100.00%
Net Position, Beginning of Year	371,610,702	348,345,337	23,265,365	6.68%
Net Position, End of Year	$ 406,769,505	$ 371,610,702	$ 35,158,803	9.46%

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	Community Facilities District No. 10 Capital Projects	SB325 Sales Tax Fund	Low and Moderate Income Housing Asset Fund	Traffic Circulation Impact Fee Fund	Streets Grants	ARPA Funds	Nonmajor Governmental Funds	Total
Total Revenues	$ 60,120,129	$ 13,000,000	$ 6,331,207	$ 243,503	$ 2,584,559	$ 1,702,193	$ 200,295	$ 18,880,884	$ 103,062,770
Total Expenditures	(54,393,112)	-	(3,624,929)	(152,795)	(2,225)	(3,129,317)	(200,295)	(13,973,664)	(75,476,337)
Revenues Over (Under) Expenditures	5,727,017	13,000,000	2,706,278	90,708	2,582,334	(1,427,124)	-	4,907,220	27,586,433
Transfers In	5,406,836	-	-	-	-	-	-	535,195	5,942,031
Transfers Out	(416,194)	-	(423,236)	(152,205)	(105,464)	-	-	(4,796,632)	(5,893,731)
Net Change in Fund Balances	10,717,659	13,000,000	2,283,042	(61,497)	2,476,870	(1,427,124)	-	645,783	27,634,733
Beginning of Year	37,320,810	-	2,348,346	11,897,013	13,503,050	(33,142)	-	19,910,277	84,946,354
End of Year	$ 48,038,469	$ 13,000,000	$ 4,631,388	$ 11,835,516	$ 15,979,920	$ (1,460,266)	$ -	$ 20,556,060	$ 112,581,087

The total Governmental fund balances were $112.6 million for fiscal year 2021/2022. Fund balances increased by $27.7 million during the year, including Major Funds and Other Governmental Funds.

- The net change in General Fund fund balance increased by $10.7 million. This increase was due to an increase in revenues of $6.744 million attributed mostly to increases in tax revenues.
- The Community Facilities District No. 10 Capital Projects Fund net change in fund balance was an increase of $13.0 million. This increase is the result of the issuance of special tax bonds by the CFD, which are contributed to the City to finance the acquisition of public facilities.
- The SB325 Sales Tax Fund's net change in fund balance was a $2.3 million increase due to an increase in Gas Tax revenues.
- The Low- and Moderate-Income Housing Asset Fund net change in fund balance was a decrease of $61.5 thousand. Revenues come from interest collected on loans and expenditures are on programs to assist homeless.
- The Traffic Circulation Impact Fee Fund fund balance increased by $2.5 million due to revenues collected for residential and commercial development impacts. Additionally, the increase in fund balance was due to reduced spending during the year on capital projects. A Traffic Circulation Element Study followed by a Traffic Impact Fee study will determine appropriate project expenditures for the impact fees collected.
- The Streets Grants Fund fund balance decreased by $1.4 million. The $1.5 million deficit ending fund balance is made up of $1.4 million in Unavailable Revenues due to a timing difference, and $17.6 thousand in Unearned Revenues.
- The American Rescue Plan Act Fund had no change in fund balance because funds received were reported as Unearned Revenues until spent on allowable costs. Revenue is recognized as grant income when qualified expenditures are incurred.
- Non-major Governmental Fund's fund balances increased by $646 thousand, as compared to the prior year's $2.4 million increase. This was due mainly to reductions in government grants and capital construction fees, as well as increases in expenditures for Public Services.
- The total Governmental fund balances increased by $27.6 million, approximately 32.5% from the prior year amount of $84.9 million to $112.6 million.

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. At June 30, 2022, net capital assets of the governmental activities totaled $326.0 million, a decrease of $9.2 million. Depreciation on capital assets is recognized in the Government-Wide Financial Statements and totaled $16.7 million. The following table summarizes the City's capital assets at the end of the year:

Table 4 - Capital Assets at Year End - Net

	Governmental Activities		Dollar	
	2022	2021	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	5,011,810	19,997,421	(14,985,611)	-74.94%
Buildings	12,856,666	13,859,357	(1,002,691)	-7.23%
Facilities & other improvements	3,252,630	3,565,297	(312,667)	-8.77%
Machinery & equipment	366,282	409,753	(43,471)	-10.61%
Fleet machinery & equipment	6,632,544	5,586,982	1,045,562	18.71%
Park Buildings	1,892,239	1,982,835	(90,596)	-4.57%
Park Equipment	32,109	80,533	(48,424)	-60.13%
Park Improvements	8,893,419	10,385,567	(1,492,148)	-14.37%
Infrastructure	217,528,836	209,823,877	7,704,959	3.67%
Total Capital Assets, Net	$ 326,010,958	$ 335,236,045	$ (9,225,087)	-2.75%

Additional detail and information on capital asset activity is described in Note 5 of this report.

- Construction in progress decreased by $15.0 million primarily due to the Whitney Ranch Infrastructure projects that were completed during the year.

- Fleet machinery and equipment increased by $1.0 million, mostly from the purchase of new fire and police vehicles.

- Infrastructure increased by $7.7 million primarily due to $20.4 million in newly completed Whitney Ranch project, which were offset by depreciation expense of $12.6 million.

- Decreases in other categories were mainly due to recorded depreciation.

DEBT ADMINISTRATION

During the year, Long-Term Debt from governmental activities decreased by $37.9 million. The decrease was due to the better-than-expected investment returns on the PERS pension plan assets, which reduced the City's proportionate share of the Net Pension Liabilities by a net $28.7 million. The City also reduced its net OPEB liability by contributing $2.8 million to the plan's trust account, which saw $8.3 million in investment earnings during the measurement period. Other decreases included 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			
	2022	2021	Dollar Change	% Change
2016 Lease Revenue Bonds	$ 8,188,464	$ 8,486,015	(297,551)	-3.51%
Pacific Premier Loan - RPFA Refunding	2,013,154	2,564,866	(551,712)	-21.51%
Sunset Whitney Recreation Area Note	1,031,943	1,536,881	(504,938)	-32.85%
Claims Payable	2,832,930	2,151,862	681,068	31.65%
Net Pension Liability	28,826,839	57,503,197	(28,676,358)	-49.87%
Net OPEB Liability	234,349	8,614,519	(8,380,170)	-97.28%
Compensated Absences	3,710,102	3,837,509	(127,407)	-3.32%
Total Long-Term Debt	$ 46,837,781	$ 84,694,849	$ (37,857,068)	-44.70%

Additional detail and information on long-term debt activity is described in Note 6 of this report.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Rocklin Municipal Code 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 is then must be formally adopted by the City Council on or before June 30th of each year. The City Council of the City of Rocklin adopted the fiscal year 2021/2022 budget in June 2021.

Changes from the City's General Fund fiscal year 2021/2022 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. Budget amendments must be approved by a resolution of the City Council. The General Fund revenue budget increased by $261 thousand between the original and final budget. The increase in the budgeted revenues was due to $120,000 increase in the sales tax revenue and $141,400 increase in other agency reimbursements. Actual budgetary expenses of $52.3 million were $3.7 million less than the final amended budget, and $2.5 million less than the original budget due to planned expenses not occurred in fiscal year 2021/2022.

ECONOMIC FACTORS BEARING ON THE CITY'S FUTURE

Following the unprecedented disruptions to the basic functioning of the economy caused by the coronavirus pandemic, the overall economic recovery happened quickly and more robustly than many anticipated, providing a surge of revenues in City funds, helped the City significantly improve the City's budgetary position in fiscal year 2021/2022 and into fiscal year 2022/2023. Factors that were considered in the development of the fiscal year 2022/2023 budget include:

- Property tax revenues are expected to remain optimistic, growing by seven percent from fiscal year 2021/2022 as a result of a robust housing market and continued development of residential homes in the City.
- Sales tax revenues are projected to increase by 14 percent from the fiscal year 2021/2022 budget due to strong online and auto sales.
- Increases in the insurance premium and worker's compensation rates.

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.



BASIC FINANCIAL STATEMENTS

This page is intentionally blank

City of Rocklin
Statement of Net Position
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Governmental Activities	
	2022	2021
ASSETS		
Current Assets:		
Cash and investments	$ 109,242,029	$ 87,943,672
Restricted cash and investments	15,747,056	3,310,564
Receivables - net	9,964,668	7,608,943
Inventory and other assets	74,326	64,483
Total Current Assets	135,028,079	98,927,662
Noncurrent Assets:		
Loans receivable	10,845,714	12,127,859
Capital assets - net	326,010,958	335,236,045
Total Noncurrent Assets	336,856,672	347,363,904
Total Assets	$ 471,884,751	$ 446,291,566
DEFERRED OUTFLOWS OF RESOURCES		
OPEB Adjustments	$ 1,995,693	$ 5,946,412
Pension Adjustments	12,370,918	13,847,993
Total Deferred Outflows of Resources	$ 14,366,611	$ 19,794,405
LIABILITIES		
Current Liabilities:		
Accounts payable and accrued liabilities	$ 7,292,828	$ 5,932,906
Deposits	770,698	932,197
Interest payable	69,000	82,000
Other liabilities	110,721	47,891
Claims payable - current portion	237,446	430,372
Compensated absences - current portion	1,698,440	1,742,546
Long-term debt - due within one year	1,286,357	1,326,650
Total Current Liabilities	11,465,490	10,494,562
Noncurrent Liabilities:		
Long-term debt - due after one year	9,947,204	11,261,112
Claims payable	2,595,484	1,721,490
Compensated absences	2,011,662	2,094,963
Net pension liability	28,826,839	57,503,197
Net OPEB liability	234,349	8,614,519
Total Noncurrent Liabilities	43,615,538	81,195,281
Total Liabilities	$ 55,081,028	$ 91,689,843
DEFERRED INFLOWS OF RESOURCES		
Deferred Gain on Early Defeasance of Long-Term Debt	$ 1,105,513	$ 1,326,615
OPEB Adjustments	4,208,081	61,057
Pension Adjustments	19,087,235	1,397,754
Total Deferred Inflows of Resources	$ 24,400,829	$ 2,785,426
NET POSITION		
Net investment in capital assets	$ 313,671,890	$ 321,321,668
Restricted for:		
CFD operations and maintenance	16,825,936	3,031,052
Housing rehabilitation	12,678,861	12,740,898
Lighting and landscape operations and maintenance	1,488,598	1,512,437
Police services programs	418,520	415,570
Street maintenance and construction	6,685,709	5,113,263
Expendable endowments	18,923	30,335
Nonexpendable endowments	491,455	491,455
Debt service	2,088,254	2,639,790
Other	68,879	53,128
Total restricted	40,765,135	26,027,928
Unrestricted	52,332,480	24,261,106
Total Net Position	$ 406,769,505	$ 371,610,702

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

City of Rocklin
Statement of Activities
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

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: 2022	Net (Expense) Revenue and Change in Net Position: 2021
Primary Government:							
Governmental Activities:							
General government	$10,100,380	$ 462,529	$ 259,443	$ 13,000,000	$13,721,972	$ 3,621,592	$ (8,320,341)
Public safety	26,806,881	1,555,297	1,404,451	-	2,959,748	(23,847,133)	(28,096,176)
Public services	25,268,546	179,834	5,388,542	2,307,997	7,876,373	(17,392,173)	(18,959,217)
Parks and recreation	6,657,032	1,608,690	124,731	-	1,733,421	(4,923,611)	(4,707,081)
Community development	3,827,237	7,144,338	450,356	17,600	7,612,294	3,785,057	4,974,333
Interest and fiscal charges	299,252	-	-	-	-	(299,252)	(336,460)
Total Governmental Activities	$72,959,328	$10,950,688	$ 7,627,523	$ 15,325,597	$33,903,808	(39,055,520)	(55,444,942)
General Revenues, Transfers and Special Items:							
Taxes:							
Property taxes						21,600,498	20,385,991
Sales and use taxes						22,024,957	20,742,761
Gas tax						7,311,965	4,855,477
Transient occupancy taxes						974,865	688,896
Other taxes						14,683,952	12,297,217
Total taxes						66,596,237	58,970,342
Motor vehicle fees						81,409	51,597
Franchise fees						2,443,215	2,351,705
Impact fees						2,734,639	3,395,078
Investment earnings						(654,681)	408,164
Other revenues						2,895,645	918,842
Total General Revenues						74,096,464	66,095,728
Special item - gain (loss) on disposal of capital assets						117,859	13,250
Total General Revenues, Transfers and Special Items						74,214,323	66,108,978
Change in Net Position						35,158,803	10,664,036
Net Position - Beginning of Year						371,610,702	348,345,337
Prior Period Adjustments Donated Assets						-	12,601,329
Net Position - Beginning of Year, As Adjusted						371,610,702	360,946,666
Net Position - End of Year						$ 406,769,505	$371,610,702

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.
Community Facilities District No. 10	Accounts for projects related to the respective community facilities district.
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.
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.
Streets Grants	Accounts for funds received as reimbursement or grants related to street capital projects.
American Rescue Plan Act	Accounts for funds received from the American Rescue Plan Act of 2021 to be used to respond to or mitigate COVID-19.

City of Rocklin

Balance Sheet
Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Major Funds			
ASSETS	General Fund	Community Facilities District No. 10 Capital Projects	SB325 Sales Tax	Low and Moderate Income Housing Asset Fund
Cash and investments	$ 47,220,738	$ -	$ 5,064,812	$ 3,807,210
Restricted cash and investments	-	13,000,000	-	-
Receivables:				
Taxes	5,351,526	-	-	-
Interest receivable	-	-	-	-
Intergovernmental	4,152	-	-	4,305
Other receivables	848,329	-	-	-
Due from other funds	2,040,220	-	-	-
Prepaid items	26,720	-	-	-
Loans receivable	54,901	-	-	8,049,110
Total assets	$ 55,546,586	$ 13,000,000	$ 5,064,812	$ 11,860,625
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 4,249,388	$ -	$ 392,878	$ 25,109
Deposits	566,697	-	-	-
Due to other funds	-	-	-	-
Unearned revenues	896,554	-	40,546	-
Other liabilities	110,721	-	-	-
Compensated absences	1,684,757	-	-	-
Total liabilities	7,508,117	-	433,424	25,109
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Fund Balances:				
Nonspendable:				
Endowments	-	-	-	-
Long-term receivables	54,901	-	-	-
Restricted	-	13,000,000	4,631,388	11,835,516
Committed	26,408,553	-	-	-
Unassigned (Deficit)	21,575,015	-	-	-
Total fund balances	48,038,469	13,000,000	4,631,388	11,835,516
Total liabilities, fund balances and deferred inflows of resources	$ 55,546,586	$ 13,000,000	$ 5,064,812	$ 11,860,625

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

Continued

City of Rocklin

Balance Sheet
Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

ASSETS	Traffic Circulation Impact Fee Fund	Streets Grants	DOF ARPA Funds	Nonmajor Governmental Funds
Cash and investments	$ 15,236,325	$ -	$ 6,935,611	$ 18,939,414
Restricted cash and investments	-	-	-	2,747,056
Receivables:				
Taxes	-	-	-	545,667
Interest receivable	32,412	-	-	-
Intergovernmental	-	1,793,342	-	687,607
Other receivables	-	695,560	-	1,449
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Loans receivable	2,422,717	-	-	318,986
Total assets	$ 17,691,454	$ 2,488,902	$ 6,935,611	$ 23,240,179
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ -	$ 1,215,302	$ 96,880	$ 1,226,957
Deposits	204,001	-	-	-
Due to other funds	-	1,273,601	-	766,619
Unearned revenues	-	17,600	6,838,731	114,042
Other liabilities	-	-	-	-
Compensated absences	-	-	-	-
Total liabilities	204,001	2,506,503	6,935,611	2,107,618
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	1,507,533	1,442,665	-	576,501
Fund Balances:				
Nonspendable:				
Endowments	-	-	-	491,455
Long-term receivables	-	-	-	-
Restricted	947,596	-	-	9,859,180
Committed	15,032,324	-	-	10,955,544
Unassigned (Deficit)	-	(1,460,266)	-	(750,119)
Total fund balances	15,979,920	(1,460,266)	-	20,556,060
Total liabilities, fund balances and deferred inflows of resources	$ 17,691,454	$ 2,488,902	$ 6,935,611	$ 23,240,179

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

Continued

City of Rocklin

Balance Sheet
Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Total Governmental Funds	
ASSETS	2022	2021
Cash and investments	$ 97,204,110	$ 77,323,472
Restricted cash and investments	15,747,056	3,310,564
Receivables:		
Taxes	5,897,193	6,082,237
Interest receivable	32,412	43,216
Intergovernmental	2,489,406	758,694
Other receivables	1,545,338	709,246
Due from other funds	2,040,220	851,454
Prepaid items	26,720	20,466
Loans receivable	10,845,714	12,127,859
Total assets	$ 135,828,169	$ 101,227,208
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES		
Liabilities:		
Accounts payable and accrued liabilities	$ 7,206,514	$ 5,834,208
Deposits	770,698	932,197
Due to other funds	2,040,220	851,454
Unearned revenues	7,907,473	4,399,783
Other liabilities	110,721	47,891
Compensated absences	1,684,757	1,726,441
Total liabilities	19,720,383	13,791,974
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	3,526,699	2,488,880
Fund Balances:		
Nonspendable:		
Endowments	491,455	491,455
Long-term receivables	54,901	78,115
Restricted	40,273,680	25,536,473
Committed	52,396,421	38,761,126
Unassigned (Deficit)	19,364,630	20,079,185
Total fund balances	112,581,087	84,946,354
Total liabilities, fund balances and deferred inflows of resources	$ 135,828,169	$ 101,227,208

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, 2022

Total Fund Balances - Total Governmental Funds	$ 112,581,087
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	572,250,078
Less: accumulated depreciation	(252,871,664)
Total Capital Assets	319,378,414
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.	(69,000)
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.	15,784,406
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.	14,366,611
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.	(23,295,316)
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.	3,526,699
Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as unearned in the fund statements.	7,907,473
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.	(1,105,513)
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	(11,233,561)
Compensated absences	(2,010,607)
Net pension liability	(28,826,839)
Net OPEB liability	(234,349)
Total Long-Term Obligations	(42,305,356)
Net Position of Governmental Activities	$ 406,769,505

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, 2022
(With Comparative Totals for June 30, 2021)

	Major Funds			
	General Fund	Community Facilities District No. 10 Capital Projects	SB325 Sales Tax	Low and Moderate Income Housing Asset Fund
REVENUES				
Taxes and assessments	$ 48,360,961	$ -	$ 5,767,106	$ -
Licenses and permits	4,497,378	-	-	-
Fines and forfeitures	219,489	-	-	-
Intergovernmental	1,629,286	-	555,395	-
Charges for services	2,269,070	-	-	-
Use of money and property	138,997	-	8,081	228,529
Contributions from Community Facilities Districts	-	13,000,000	-	-
Contributions from developers and homeowners	-	-	-	-
Other revenues	3,004,948	-	625	14,974
Total Revenues	60,120,129	13,000,000	6,331,207	243,503
EXPENDITURES				
Current:				
General government	10,597,183	-	81,276	23,161
Public safety	30,312,363	-	-	-
Public services	3,294,462	-	2,380,095	-
Parks and recreation	4,324,391	-	-	-
Community development	4,350,414	-	-	129,634
Capital outlay	1,514,299	-	1,163,558	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	54,393,112	-	3,624,929	152,795
Excess (Deficiency) of Revenues over Expenditures	5,727,017	13,000,000	2,706,278	90,708
OTHER FINANCING SOURCES (USES)				
Transfers in	5,406,836	-	-	-
Transfers out	(416,194)	-	(423,236)	(152,205)
Total Other Financing Sources (Uses)	4,990,642	-	(423,236)	(152,205)
Net Change in Fund Balances	10,717,659	13,000,000	2,283,042	(61,497)
Fund Balances Beginning	37,320,810	-	2,348,346	11,897,013
Fund Balances Ending	$ 48,038,469	$ 13,000,000	$ 4,631,388	$ 11,835,516

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, 2022
(With Comparative Totals for June 30, 2021)

	Traffic Circulation Impact Fee Fund	Streets Grants	DOF ARPA Funds	Nonmajor Governmental Funds
REVENUES				
Taxes and assessments	$ 2,014,806	$ -	$ -	$ 15,198,304
Licenses and permits	-	-	-	129,796
Fines and forfeitures	-	-	-	146,969
Intergovernmental	502,511	1,702,193	200,295	948,885
Charges for services	-	-	-	606,080
Use of money and property	67,242	-	-	97,931
Contributions from Community Facilities Districts	-	-	-	-
Contributions from developers and homeowners	-	-	-	1,752,919
Other revenues	-	-	-	-
Total Revenues	2,584,559	1,702,193	200,295	18,880,884
EXPENDITURES				
Current:				
General government	-	-	100,000	223,131
Public safety	-	-	-	461,261
Public services	-	13,664	100,295	7,714,930
Parks and recreation	-	-	-	2,354,760
Community development	2,225	-	-	100,126
Capital outlay	-	3,115,653	-	1,453,004
Debt service:				
Principal	-	-	-	1,326,650
Interest and fiscal charges	-	-	-	339,802
Total Expenditures	2,225	3,129,317	200,295	13,973,664
Excess (Deficiency) of Revenues over Expenditures	2,582,334	(1,427,124)	-	4,907,220
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	535,195
Transfers out	(105,464)	-	-	(4,796,632)
Total Other Financing Sources (Uses)	(105,464)	-	-	(4,261,437)
Net Change in Fund Balances	2,476,870	(1,427,124)	-	645,783
Fund Balances Beginning	13,503,050	(33,142)	-	19,910,277
Fund Balances Ending	$ 15,979,920	$ (1,460,266)	$ -	$ 20,556,060

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, 2022
(With Comparative Totals for June 30, 2021)

	Total Governmental Funds	
	2022	2021
REVENUES		
Taxes and assessments	$ 71,341,177	$ 66,307,219
Licenses and permits	4,627,174	5,360,470
Fines and forfeitures	366,458	388,974
Intergovernmental	5,538,565	4,014,160
Charges for services	2,875,150	2,867,394
Use of money and property	540,780	1,062,862
Contributions from Community Facilities Districts	13,000,000	-
Contributions from developers and homeowners	1,752,919	2,887,627
Other revenues	3,020,547	3,979,289
Total Revenues	103,062,770	86,867,995
EXPENDITURES		
Current:		
General government	11,024,751	13,919,998
Public safety	30,773,624	30,201,672
Public services	13,503,446	13,504,844
Parks and recreation	6,679,151	6,344,429
Community development	4,582,399	4,326,346
Capital outlay	7,246,514	11,220,053
Debt service:		
Principal	1,326,650	1,295,918
Interest and fiscal charges	339,802	377,010
Total Expenditures	75,476,337	81,190,270
Excess (Deficiency) of Revenues over Expenditures	27,586,433	5,677,725
OTHER FINANCING SOURCES (USES)		
Transfers in	5,942,031	7,810,063
Transfers out	(5,893,731)	(7,760,817)
Total Other Financing Sources (Uses)	48,300	49,246
Net Change in Fund Balances	27,634,733	5,726,971
Fund Balances Beginning	84,946,354	79,219,383
Fund Balances Ending	$ 112,581,087	$ 84,946,354

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, 2022

Net Change in Fund Balances - Total Governmental Funds	$	27,634,733
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 outlay		5,476,042
Depreciation expense		(15,746,690)
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.		1,786,181
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.		3,507,690
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.		1,037,819
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		82,497
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.		9,509,802
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.		1,575,303
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		282,427
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.		13,000
Change in Net Position of Governmental Activities	$	35,158,803

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

City of Rocklin
Statement of Net Position
Internal Service Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Totals	
	2022	2021
ASSETS		
Current assets:		
Cash and investments	$ 12,037,919	$ 10,620,200
Accounts receivable	319	15,550
Inventory and other	47,606	44,017
Total current assets	12,085,844	10,679,767
Non-current assets:		
Capital assets - net	6,632,544	5,586,982
Total non-current assets	6,632,544	5,586,982
Total assets	$ 18,718,388	$ 16,266,749
LIABILITIES		
Current liabilities:		
Accounts payable and accrued liabilities	$ 86,314	$ 98,698
Claims payable	237,446	430,372
Compensated absences - current portion	13,683	16,105
Total current liabilities	337,443	545,175
Non-current liabilities:		
Claims payable	2,595,484	1,721,490
Compensated absences	1,055	1,859
Total non-current liabilities	2,596,539	1,723,349
Total liabilities	$ 2,933,982	$ 2,268,524
NET POSITION		
Net Investment in capital assets	$ 6,632,544	$ 5,586,982
Unrestricted	9,151,862	8,411,243
Total net position	$ 15,784,406	$ 13,998,225

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, 2022
(With Comparative Totals for June 30, 2021)

	Totals	
	2022	2021
OPERATING REVENUES		
Charges for services	$ 5,875,186	$ 4,872,322
Intergovernmental	128,166	241,030
Other revenue	26,598	29,837
Total operating revenues	6,029,950	5,143,189
OPERATING EXPENSES		
Salaries and benefits	2,819,760	2,254,181
Services and supplies	2,322,174	1,787,831
Depreciation	957,993	805,957
Total operating expenses	6,099,927	4,847,969
Operating income (loss)	(69,977)	295,220
NONOPERATING REVENUES (EXPENSES)		
Gain (loss) on sale of assets	117,860	13,250
Investment earnings	16,126	42,479
Total nonoperating revenues (expenses)	133,986	55,729
Income (loss) before operating transfers	64,009	350,949
Transfers in	-	-
Transfers out	(48,300)	(49,246)
Income (loss) before capital contributions	15,709	301,703
Capital contributions	1,770,472	161,938
Change in net position	1,786,181	463,641
Total net position - beginning	13,998,225	13,534,584
Total net position - ending	$ 15,784,406	$ 13,998,225

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, 2022
(With Comparative Totals for June 30, 2021)

	Totals	
	2022	2021
Cash flows from operating activities:		
Receipts from interfund services provided	$ 5,890,417	$ 4,856,772
Other receipts	154,764	270,867
Payments to suppliers for goods and services	(1,660,227)	(1,598,723)
Payments to employees for services	(2,819,838)	(2,274,259)
Net cash provided (used) by operating activities	1,565,116	1,254,657
Cash flows from noncapital financing activities:		
Interfund transactions	(48,300)	(49,246)
Net cash provided (used) by noncapital financing activities	(48,300)	(49,246)
Cash flows from capital financing activities:		
Purchases (sales) of capital assets - net	(1,885,695)	(225,311)
Proceeds from capital contributions	1,770,472	161,938
Net cash provided (used) by capital financing activities	(115,223)	(63,373)
Cash flows from investing activities:		
Investment income received	16,126	42,479
Net cash provided (used) by investing activities	16,126	42,479
Net increase (decrease) in cash and cash equivalents	1,417,719	1,184,517
Cash and cash equivalents - beginning	10,620,200	9,435,683
Cash and cash equivalents - ending	$ 12,037,919	$ 10,620,200
Reconciliation of operating income to net cash provided (used) by operating activities:		
Operating income (loss)	$ (69,977)	$ 295,220
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	957,993	805,957
Change in operating assets and liabilities:		
Accounts receivable	15,231	(15,550)
Inventory	(3,589)	(14,494)
Accounts payable and accrued liabilities	(12,384)	(79,083)
Claims payable	681,068	283,698
Compensated absences	(3,226)	(21,091)
Net cash provided (used) by operating activities	$ 1,565,116	$ 1,254,657

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

City of Rocklin
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Successor Agency Private-Purpose Trust Funds	Custodial Funds	Total Fiduciary Funds
ASSETS			
Current assets:			
Cash and investments	$ 1,343,306	$ 4,985,716	$ 6,329,022
Cash and investment with trustee/fiscal agent	-	4,686,199	4,686,199
Accounts receivable	-	167,522	167,522
Total current assets	1,343,306	9,839,437	11,182,743
Non-current assets:			
Land	480,576	-	480,576
Total assets	$ 1,823,882	$ 9,839,437	$ 11,663,319
LIABILITIES			
Current liabilities:			
Interest payable	$ 265,575	$ -	$ 265,575
Due within one year	855,390	-	855,390
Total current liabilities	1,120,965	-	1,120,965
Noncurrent liabilities:			
Bonds payable - net	17,680,856	-	17,680,856
Total liabilities	$ 18,801,821	$ -	$ 18,801,821
NET POSITION			
Held in trust for Redevelopment Dissolution	$ (16,977,939)	$ -	$ (16,977,939)
Restricted for individuals, organizations and other governments	-	9,839,437	9,839,437
Total Net Position	$ (16,977,939)	$ 9,839,437	$ (7,138,502)

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, 2022

	Successor Agency Private-Purpose Trust Funds	Custodial Funds	Total Fiduciary Funds
ADDITIONS			
Property taxes	$ 1,018,874	$ -	$ 1,018,874
Tax assessments	-	5,284,921	5,284,921
Investment earnings	2,609	7,617	10,226
Bond issuances	-	663,578	663,578
Other revenue	-	11,155	11,155
Total additions	1,021,483	5,967,271	6,988,754
DEDUCTIONS			
Professional services	5,305	105,500	110,805
Fees and charges	60,400	38,759	99,159
Repairs and maintenance	2,000	-	2,000
Debt service principal	-	2,023,282	2,023,282
Debt service interest	696,168	1,978,414	2,674,582
Issuance costs	-	554,791	554,791
Total deductions	763,873	4,700,746	5,464,619
Change in net position	257,610	1,266,525	1,524,135
Total net position - beginning	(17,235,549)	8,572,912	(8,662,637)
Total net position - ending	$ (16,977,939)	$ 9,839,437	$ (7,138,502)

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



NOTES TO FINANCIAL STATEMENTS

This page is intentionally blank

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 services.

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.

Community Facilities District No. 10
This fund was established to account for capital projects related to Community Facilities District No. 10 that was formed in 2005 to issue bonds for the construction of transportation, wastewater system, drainage, and landscaping facilities and other public improvements for development within the Whitney Ranch District.

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 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.

American Rescue Plan Act Fund
This fund accounts for funds received from the American Rescue Plan Act of 2021 to be used to respond to or mitigate COVID-19.

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. 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.

H. 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 of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation 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

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.

I. Deferred Outflows/Deferred Inflows

Deferred outflows of resources is a consumption of net position 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 position 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, and GASB 75 for Other Post Retirement Benefit Plans. See Note 10 and 11 for additional information.

J. 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.

K. 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 include "incurred but not reported" (IBNR) claims. There is no fixed payment schedule to pay these liabilities.

L. Compensated Absences

The City's policies regarding vacation time and compensatory time permit employees to accumulate earned but unused leave, up to limits agreed upon with by individual employee bargaining units. This debt is estimated based on historical trend analysis, the current portion of which is reported in the General Fund, the remaining balance is shown in the government-wide financial statements.

M. 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.

N. Pension 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.

O. 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, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

P. 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 altogether 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.

Q. 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.

R. 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.

S. 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.

T. 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, 2022, 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.

U. 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.

V. 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.

W. 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.

X. Implementation of New Accounting Pronouncements

GASB Statement No. 87, *Leases*

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As of June 30, 2022, the City did not have any material contracts that were required to be reported as leases under GASB 87.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

The statement (1) requires that a Section 457 plan be classified as either a pension plan or another employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. Management does not believe this statement will have a significant impact on the City's financial statements. The requirements of this Statement are effective as follows:

- The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately
- The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021
- All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021

The City did not report any significant accounting changes from the implementation of this Statement during the year ended June 30, 2022.

Y. 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. 91, *Conduit Debt Obligations*

The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement also clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitment and voluntary commitments extended by issuers and arrangements associated with the debt obligations; and improving required note disclosures. The requirements of this Statement were initially to be effective for financial statements for periods beginning after December 15, 2020 but have been delayed to periods beginning after December 15, 2021, pursuant to GASB Statement No. 95. Earlier application is encouraged.

GASB Statement No. 94, *Public-Private Partnerships and Public-Public Partnerships and Availability Payment Arrangements*

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are to be effective for financial statements for periods beginning after June 15, 2022. Earlier application is encouraged.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

GASB 96 provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, *Leases. GASB 96 is effective for fiscal years beginning after June 15, 2022.*

GASB Statement No. 99, *Omnibus 2022*

Omnibus statements are issued by GASB to address practice issues identified after other standards have been approved for implementation. Omnibus statements "clear up the loose ends" for recent prior statements GASB has issued. This Omnibus addresses recent pronouncements, including GASB 87 – Leases, GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB 96 – *Subscription-Based Information Technology Arrangements*.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. 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.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2022, cash and investments were reported in the financial statements as follows:

	Fair Value		Total
	Governmental Activities	Fiduciary Activities	Cash and Investments
Cash and Investments	$ 109,242,029	$ 6,329,022	$ 115,571,051
Restricted Cash and Investments	15,747,056	4,686,199	20,433,255
Total Cash and Investments	$ 124,989,085	$ 11,015,221	$ 136,004,306

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 $25,205,699 at June 30, 2022, and could be different from carrying amounts due to deposits in transit and outstanding checks. The uninsured amount was $24,955,699, which was collateralized by securities held by pledging financial institutions.

B. 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:

Authorized Investment Type	Maximum Maturity[1]	Maximum Total of Portfolio	Maximum Investment in Any One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	5%
Commercial Paper	270 days	25%	5%
Negotiable Certificates of Deposit	5 years	30%	5%
Repurchase Agreements	90 days	15%	5%
Reverse Repurchase Agreements	90 days	15%	5%
Medium-Term Notes	5 years	30%	5%
Time Deposits	5 years	10%	5%
Mutual Funds (Including Money Markets)	N/A	15%	5%
Mortgage Pass-Through Securities	5 years	20%	5%
Local Agency Investment Fund (LAIF)	N/A	None	None
Placer County Investment Pool	N/A	25%	N/A
Collateralized Obligations	None	10%	5%

[1] However, if in the judgement of the Investment Committee it is to the advantage of the City, investments may be made with maturities longer than five years, as long as the weighted average maturity of the City's Fund is five years or less.

C. 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, 2022, the fair value was $73,727,807. 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, 2022, these investments matured in an average of 311 days.

D. 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, 2022, the value of City investment in the fund was $8,463,470. These monies are held in various investments consisting of treasury notes and bills, other government bonds and money market instruments.

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 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, 2022, the weighted-average maturity was 0.05 years.

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, 2022, 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, 2022, 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, 2022, 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)	$ 73,727,807	$ 73,727,807	$ -	$ 73,727,807	$ -	$ -	Level 1/2
Money Market/Mutual Funds	21,734,055	21,734,055	-	-	21,734,055	-	Level 2
Special Assessment Bonds	7,115,005	-	7,115,005	-	-	7,115,005	Level 1/2
County Treasurer's Investment Portfolio	8,463,470	8,463,470	-	8,463,470	-	-	Level 2
Corporate Notes	23,247	-	23,247	-	-	23,247	Level 1
Cash on Hand	3,328	3,328	-	3,328	-	-	n/a
Cash Deposits	24,937,394	24,937,394	-	24,937,394	-	-	n/a
Total Cash and Investments	$ 136,004,306	$ 128,866,054	$ 7,138,252	$ 107,131,999	$ 21,734,055	$ 7,138,252	

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 not 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, 2022:

Receivables	General Fund	Low Mod Income Housing Asset	Traffic Circulation Impact Fee	Streets SR Grants Fund	Nonmajor Funds	Internal Service Funds	Total
Federal Government	$ -	$ -	$ -	$ -	$ 159,497	$ -	$ 159,497
State Government	4,462	-	-	1,793,342	528,110	-	2,325,914
State Taxes	3,784,576	-	-	-	249,322	-	4,033,898
Local Government	-	4,305	-	-	-	-	4,305
Local Taxes	1,566,950	-	-	-	296,344	-	1,863,294
Local Other	848,019	-	-	695,560	1,449	319	1,545,347
Interest	-	-	32,412	-	-	-	32,412
Totals	$6,204,007	$ 4,305	$ 32,412	$2,488,902	$1,234,722	$ 319	$9,964,667

NOTE 4 - 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, 2022, interfund receivables and payables consisted of the following:

Fund	Due from Other Funds	Due to Other Funds
General Fund	$ 2,040,220	$ -
Streets Grants Fund	-	1,273,601
Nonmajor Funds	-	766,619
Total	$ 2,040,220	$ 2,040,220

All Due To/From amounts were set up between funds to eliminate negative cash balances as of June 30, 2022. Due To/From amounts were then reversed out as of July 1, 2022.

B. Transfers In/Out

Interfund transfers result from the movement of resources from one fund to another within the governmental unit. At June 30, 2022, interfund transfers consisted of the following:

Fund	Fund Type	Transfer in	Transfer out
Major Funds:			
General Fund	General	$ 5,406,836	$ 416,194
Sales Tax SB 325	Special Revenue	-	423,236
Low Mod Income Housing Asset	Capital Projects	-	152,205
Traffic Circulation Impact Fee	Capital Projects	-	105,464
Nonmajor Funds:			
Capital Construction Debt Service	Debt Service	530,918	-
Gas Taxes	Special Revenue	-	208,009
SB1 Road Maintenance and Rehab Act	Special Revenue	-	30,600
Community Facilities District No. 1	Special Revenue	-	2,071,182
Community Facilities District No. 5	Special Revenue	1,134	631,988
Community Facilities District No. 6	Special Revenue	-	31,600
Landscaping and Lighting Maintenance District No. 2	Special Revenue	-	288,256
Park Development & Maintenance Tax Fund	Special Revenue	-	631,027
Traffic Safety/PD Grants	Special Revenue	3,143	-
CDBG HUD Entitlement	Special Revenue	-	56,065
Grants and Other Reimbursables	Special Revenue	-	92,640
Supplemental Law Enforcement Grant	Special Revenue	-	173,673
Community Park Fees	Capital Projects	-	6,674
Capital Construction Tax	Capital Projects	-	530,918
Oak Tree Mitigation	Capital Projects	-	20,633
Whitney Ranch Trunk Sewer Project	Capital Projects	-	1,400
Public Facilities Impact Fees	Capital Projects	-	18,406
Wetlands Maintenance	Permanent	-	2,427
Conservation Easement Endowment Fund	Permanent	-	1,134
Total Nonmajor Funds		535,195	4,796,632
Internal Service Funds:			
Fleet Management	Internal Service	-	48,300
Total Internal Service Funds		-	48,300
Total Transfers		$ 5,942,031	$ 5,942,031

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 5 - 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, 2022:

Loans Receivable	Beginning July 01, 2021	Additions	Deletions	Ending June 30, 2022
Highway 65 Sunset Blvd. Interchange	$ 1,171,147	$ -	$ 255,964	$ 915,183
William Jessup University Ave.	2,010,044	-	502,510	1,507,534
Community Development Block Grant	310,714	-	-	310,714
First Time Home Buyers	861,124	-	103,030	758,094
Down Payment Assistance	1,158,056	-	147,389	1,010,667
Villa Serena II	576,174	-	90,072	486,102
College Manor	650,000	-	-	650,000
Sunset Blvd	575,000	-	-	575,000
Whitney Rocklin, LP	1,730,000	-	-	1,730,000
HPD Shannon Bay	446,015	-	9,966	436,049
Whitney Rocklin, LP	2,100,000	-	-	2,100,000
Placer West Housing Partners	311,470	-	-	311,470
Placer County Flood Control District	78,115	-	23,214	54,901
Adventure Operations Shortall Loan	150,000	-	150,000	-
Total Loans Receivable	$ 12,127,859	$ -	$ 1,282,145	$ 10,845,714

The following is a summary of the loans and notes receivable outstanding as of June 30, 2022:

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, 2022, a balance of $915,183 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 shall reimburse the City $3,015,066. Reimbursement payments shall be made over 6 years (2019 to 2024) and bear interest at 2.15% per annum with the final payment due July 1, 2024. The balance outstanding as of June 30, 2022 was $1,507,534.

Community Development Block Grant (CDBG) Revolving Loans
The City participates in a CDBG Revolving loan program. The program is federally funded and provides housing rehabilitation loans to eligible applicants. The City makes 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, 2022 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, 2022 was $758,094.

Down Payment Assistance Loans
The former Rocklin Redevelopment Agency began a down payment assistance program in 2007 to help low and moderate income individuals with purchases of a home. Qualifying individuals receive 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, 2022 was $1,010,667.

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, and fixtures and by all deposits of the borrower. At June 30, 2022, a balance of $486,102 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, 2022, 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, 2022, a balance of $575,000 was outstanding.

Whitney Rocklin, LP
On June 24, 2008, the former Rocklin Redevelopment Agency authorized a loan in the amount of $1,595,000, which was later amended to $1,730,000 on December 9, 2008, to Whitney Rocklin LP to assist with construction of a 156-unit multifamily housing project referred to as the Whitney Ranch Apartments. The loan provides for 3% simple interest for 30 years with the final payment due March 30, 2039. Associated with this project, the former Rocklin Redevelopment Agency also approved Conduit Debt issuance in the maximum amount of $18,000,000 in multifamily revenue bonds by the California Statewide Communities Development Authority. At June 30, 2022, a balance of $1,730,000 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, 2022, a balance of $436,049 was outstanding.

Whitney Rocklin, LP
On December 9, 2008, the former Rocklin Redevelopment Agency authorized a loan in the amount of $2,100,000 to subsidize 70 low-income rental units into very low income units referred to as the Whitney Ranch Apartments. The loan provides for 3% simple interest for 30 years with the final payment due March 30, 2039. At June 30, 2022, a balance of $2,100,000 remains 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, 2022 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 will 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 has a 13.42% share of the total project costs. Reimbursement of advanced payment shall be made twice yearly when the Trust Fund has a balance of at least $25,000 over the minimum balance of $50,000. The City estimates full repayment by June 30, 2023. At June 30, 2022, a balance of $54,901 was outstanding.

Adventure Operations
During the fiscal year ended June 30, 2019, the City authorized additional funding totaling $240,000 in loans to Adventure Operations to assist Adventure Operations meet the demands of operating Quarry Park Adventures ("Park"). The Adventure Park Operating Agreement requires Adventure Operations to replenish the City's Short Fall Account when net revenue at the Park is achieved. At June 30, 2022, the full balance on the loan had been repaid.

NOTE 6 - CAPITAL ASSETS

Capital assets consisted of the following as of June 30, 2022:

Governmental activities:	Balance July 01, 2022	Additions/	Retirements	Transfers/ Adjustments	Balance June 30, 2022
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	19,997,421	5,369,023	-	(20,354,634)	5,011,810
Total Nondepreciable Capital Assets	89,541,844	5,369,023	-	(20,354,634)	74,556,233
Depreciable capital assets:					
Buildings	35,262,889	-	-	-	35,262,889
Facilities & Other Improvements	7,417,667	-	-	-	7,417,667
Machinery & Equipment	3,172,122	107,018	-	-	3,279,140
Fleet Machinery & Equipment	14,069,022	2,005,325	(840,349)	-	15,233,998
Park Buildings	2,717,879	-	-	-	2,717,879
Park Equipment	1,629,694	-	-	-	1,629,694
Park Improvements	27,769,219	-	-	-	27,769,219
Infrastructure	401,568,801	-	(2,306,078)	20,354,634	419,617,357
Total Depreciable Capital Assets	493,607,293	2,112,343	(3,146,427)	20,354,634	512,927,843
Total Capital Assets	583,149,137	7,481,366	(3,146,427)	-	587,484,076
Accumulated Depreciation:					
Buildings	21,403,532	1,002,691	-	-	22,406,223
Facilities & Other Improvements	3,852,370	312,667	-	-	4,165,037
Machinery & Equipment	2,762,369	150,489	-	-	2,912,858
Fleet Machinery & Equipment	8,482,040	957,993	(838,579)	-	8,601,454
Park Buildings	735,044	90,596	-	-	825,640
Park Equipment	1,549,161	48,424	-	-	1,597,585
Park Improvements	17,383,652	1,492,148	-	-	18,875,800
Infrastructure	191,744,924	12,649,675	(2,306,078)	-	202,088,521
Total Accumulated Depreciation	247,913,092	16,704,683	(3,144,657)	-	261,473,118
Total Capital Assets - Net	$ 335,236,045	$ (9,223,317)	$ (1,770)	$ -	$ 326,010,958

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

General Government	$ 5,864
Public Safety	905,172
Parks and Recreation	124,797
Public Services	15,668,850
Total Depreciation Expense	$ 16,704,683

NOTE 7 - NONCURRENT LIABILITIES

The City's noncurrent liabilities consisted of the following as of June 30, 2022:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Lease Revenue Bonds:					
2016 Lease Revenue Bonds	$ 7,935,000	$ -	$ 270,000	$ 7,665,000	$ 285,000
Unamortized Premiums	551,015	-	27,551	523,464	-
Subtotal Lease Revenue Bonds	8,486,015	-	297,551	8,188,464	285,000
Direct Borrowings:					
Pacific Premier Bank Loan - RPFA Refunding	2,564,866	-	551,712	2,013,154	486,348
Sunset Whitney Recreation Area Note	1,536,881	-	504,938	1,031,943	515,009
Subtotal - Direct Borrowings	4,101,747	-	1,056,650	3,045,097	1,001,357
Claims Payable	2,151,862	1,275,627	594,559	2,832,930	237,446
Net Pension Liability	57,503,197	23,068,377	51,744,735	28,826,839	-
Net OPEB Liability	8,614,519	3,559,321	11,939,491	234,349	-
Compensated Absences	3,837,509	3,536,572	3,663,979	3,710,102	1,698,440
Total Noncurrent Liabilities	$ 84,694,849	$ 31,439,897	$ 69,296,965	$ 46,837,781	$ 3,222,243

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

Year Ending June 30,	Lease Revenue Bonds			Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	$ 285,000	$ 244,475	$ 529,475	$ 1,001,357	$ 59,522	$ 1,060,879
2024	300,000	229,850	529,850	1,014,557	38,426	1,052,983
2025	315,000	214,475	529,475	508,181	17,052	525,233
2026	330,000	198,350	528,350	521,002	5,731	526,733
2027	345,000	183,200	528,200	-	-	-
2028-2032	1,905,000	751,100	2,656,100	-	-	-
2033-2037	2,185,000	467,926	2,652,926	-	-	-
2038-2042	2,000,000	122,249	2,122,249	-	-	-
Total	$ 7,665,000	$ 2,411,625	$ 10,076,625	$ 3,045,097	$ 120,731	$ 3,165,828

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 $164,363 are payable semi-annually on May 1st and November 1st, through November 1, 2041. The aggregate debt service savings was $15,000 from this refunding. At June 30, 2022, the City had a Lease Revenue Bond and Unamortized Premium liabilities of $8,188,464.

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's 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 during the refunding. At June 30, 2022, the City had an Pacific Premier Bank Loan liability of $2,013,154.

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 shall be made on the first of December each year and interest accrues at 2% of the outstanding principal balance per annum for six years beginning December 31, 2018. At June 30, 2022, the City had a Sunset Whitney Recreation Area Note liability of $1,031,943.

Claims Payable
The City has recorded a liability for potential claims in excess of amounts covered by the insurance pool. At June 30, 2022, the City had a claims payable liability of $2,832,930. 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, 2022, the City had a net pension liability of $28,826,839. See Note 10 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, 2022, the City had a net OPEB obligation of $234,349. See Note 11 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 $3,710,102 at June 30, 2022; of that amount, $1,698,440 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, 2022, there were no arbitrage liabilities.

NOTE 8 - NET POSITION/FUND BALANCE

Fund balances consisted of the following at June 30, 2022:

	Nonspendable	Restricted	Committed	Unassigned	Total
Endowments	$ 453,455	$ -	$ -	$ -	$ 453,455
Wetlands Maintenance	38,000	18,923	-	-	56,923
Long-term Receivables	54,901	-	-	-	54,901
Debt Service	-	2,088,253	-	-	2,088,253
Low and Moderate Income Housing	-	11,835,516	-	-	11,835,516
SB325 Sales Tax	-	4,631,388	-	-	4,631,388
SB1 Road Maintenance & Rehab Act	-	665,799	-	-	665,799
Gas Tax	-	440,927	-	-	440,927
Lighting Districts	-	1,488,600	-	-	1,488,600
Community Facilities Districts	-	16,825,935	-	-	16,825,935
Housing Rehabilitation	-	843,344	-	-	843,344
Asset Forfeiture	-	418,520	-	-	418,520
CASp Certification and Training	-	67,232	-	-	67,232
Recreation Facilities Contributions	-	1,647	-	-	1,647
Traffic Circulation Impact Fees	-	947,596	15,032,324	-	15,979,920
Capital Construction Tax	-	-	5,616,043	-	5,616,043
Oak Tree Mitigation Fees	-	-	491,039	-	491,039
Whitney Ranch Trunk Sewer Project	-	-	620,936	-	620,936
North West Area Comm Park Fees	-	-	956,157	-	956,157
Public Facilities Impact Fees	-	-	1,062,241	-	1,062,241
Whitney Ranch Interchange Fee	-	-	1,447,494	-	1,447,494
Park Development Capital Projects	-	-	761,634	-	761,634
General Fund:					
Unassigned	-	-	-	21,556,987	21,556,987
Building Repair Reserve	-	-	464,507	-	464,507
Operating Reserve	-	-	21,734,252	-	21,734,252
Park Infrastructure Reserve	-	-	853,100	-	853,100
Reserve for Encumbrances	-	-	825,175	-	825,175
Quarry Park Adventures	-	-	240,000	-	240,000
Economic Development	-	-	409,024	-	409,024
Technology Fee	-	-	1,250,005	-	1,250,005
Retiree's Health	-	-	632,490	-	632,490
QP Amphitheater Events	-	-	-	18,028	18,028
Traffic Safety/PD Grants	-	-	-	(129,622)	(129,622)
Streets Grants	-	-	-	(1,460,266)	(1,460,266)
Grants and Other Reimbursables	-	-	-	(446,878)	(446,878)
Community Parks Fund	-	-	-	(173,619)	(173,619)
Total	$ 546,356	$ 40,273,680	$ 52,396,421	$ 19,364,630	$ 112,581,087

Nonspendable fund balances included the following as of June 30, 2022:

1. **Endowments** include principal corpus from which income will fund maintenance of Wetlands and Preserve Area maintenance and operations.
2. **Long-term loans/notes receivable** includes noncurrent portions of loans and notes receivables.

Restricted fund balances included the following as of June 30, 2022:

1. **Debt Service** includes amounts used for debt service in the Rocklin Public Financing Authority debt service fund.
2. **Low and Moderate Income Housing Fund** includes amounts used to increase the City's supply of low and moderate income housing.
3. **SB325 Sales Tax** includes amounts to be used for repair and maintenance of City streets in accordance with Senate Bill 325.
4. **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.
5. **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.
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. **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, 2022:

1. **General Fund:**
    a. **Operating Reserve** includes amounts set aside for operating expense contingencies.
    b. **Reserve for Encumbrances** includes amounts set aside for encumbrances, or open purchase orders, rolled forward to the following year.
    c. **Adventure Park Reserve** includes amounts set aside for Adventure Park operations, as required by the Management & Operating Agreement.
    d. **Park Infrastructure Reserve** includes amounts set aside for future park infrastructure projects.
    e. **Economic Development** includes amounts set aside to promote economic development within the City.
    f. **Technology Fee** includes a 6% fee assessed on certain program revenues to fund the cost of technology systems.
    g. **Retiree's Health** represent amounts set aside to fund future retiree health insurance premiums.
    h. **ADA Improvements** includes amounts set aside for ADA compliance.
    i. **Building Repair Reserve**s include amounts set aside for routine building maintenance.
    j. **QP Amphitheater Events Reserve**s include amounts set aside for upcoming events at the QP Amphitheater.

2. **Capital Construction Tax** includes amounts set aside for city construction projects.
3. **Oak Tree Mitigation** includes amounts set aside for oak tree preservation.
4. **Whitney Ranch Trunk Sewer Project** includes amounts to be used for the sewer trunk line upgrade.
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. **Traffic Circulation Impact Fees** includes amounts used for street improvements to reduce the impacts caused by new development within the City.
9. **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.

The following funds had deficit fund balances as of June 30, 2022:

1. The **Traffic Safety/PD Grants** fund had a deficit fund balance of $129,622 as of June 30, 2022, that is to be funded through deferred and unearned grants.
2. The **Streets Grants** fund had a deficit fund balance of $1,460,266 as of June 30, 2022 that is to be funded through deferred and unearned grants.
3. The **Grants and Other Reimbursables** fund had a deficit fund balance of $446,878 as of June 30, 2022 that is to be funded through deferred and unearned grants.
4. The **Community Park Fees Capital Projects** fund had a deficit fund balance of $173,619 as of June 30, 2022 that is to be funded through future community park fees.

Net position consisted of the following at June 30, 2022:

	Net Investment in Capital	Restricted	Unrestricted	Total
Capital Assets - Net	$ 326,010,958	$ -	$ -	$ 326,010,958
Associated Long-term Debt	(11,233,561)	-	-	(11,233,561)
Deferred Gain on Refunding	(1,105,513)	-	-	(1,105,513)
Unspent Proceeds from Debt	6	-	-	6
Fund Balance Restrictions	-	40,273,680	-	40,273,680
Nonexpendable endowments	-	491,455	-	491,455
Total Net Position	-	-	406,769,505	406,769,505
Net Investment in Capital Assets	-	-	(313,671,890)	(313,671,890)
Restricted Net Position	-	-	(40,765,135)	(40,765,135)
Total	$ 313,671,890	$ 40,765,135	$ 52,332,480	$ 406,769,505

NOTE 9 - 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 - $500,000	NCCSIF	Shared risk
$500,001 - $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	CSAC EIA

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 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 California State Association of Counties Excess Insurance Authority (CSAC EIA). These JPAs self-fund to $5,000,000 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 $1,146,893 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, 2022	Year Ended June 30, 2021	Year Ended June 30, 2020
Claims payable, beginning of year	$ 2,151,862	$ 1,868,164	$ 1,370,659
Fiscal year claims and changes in estimates	1,275,627	694,762	1,089,686
Claims payments	(594,559)	(411,064)	(592,181)
Claims payable, end of year	$ 2,832,930	$ 2,151,862	$ 1,868,164

NOTE 10 - 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, 2022, 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 contribution rates	6.918%	6.750%	8.990%	13.000%	8.990%	13.000%
Required employer contribution rates	25.525%	6.750%	42.371%	14.563%	41.322%	13.400%

Employees Covered
At June 30, 2022, the following employees were covered by the benefit terms for the Plans:

	Miscellaneous	Safety
Active	138	94
Transferred	103	65
Separated	163	19
Retired	163	79
Total	567	257

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, 2022, the City's contributions were as follows:

	Miscellaneous	Safety
Employer contributions	$ 3,090,721	$ 4,279,287

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

Pension Liability
As of June 30, 2022, the City reported net pension liabilities for each plan as follows:

	Net Pension Liability
Miscellaneous	$ 13,866,538
Safety - Proportionate	14,960,301
Total Net Pension Liability	$ 28,826,839

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)
Balance at June 30, 2020	$ 97,067,624	$ 68,722,153	$ 28,345,471
Service cost	1,848,673	-	1,848,673
Interest in Total Pension Liability	6,862,818	-	6,862,818
Difference between actual and expected experience	184,084	-	184,084
Employer contributions	-	6,432,032	(6,432,032)
Employee contributions	-	986,233	(986,233)
Net investment income	-	16,024,892	(16,024,892)
Benefit payments	(4,385,151)	(4,385,151)	-
Administrative expenses	-	(68,649)	68,649
Net changes	4,510,424	18,989,357	(14,478,933)
Balance at June 30, 2021	$ 101,578,048	$ 87,711,510	$ 13,866,538

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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2021 and 2022 was as follows:

	Safety
June 30, 2021	0.2680%
June 30, 2022	0.2766%
Change in Proportions	0.0086%

For the year ended June 30, 2022, the City recognized pension credit of $2,327,397. The following summarizes the pension expense components by plan:

	Miscellaneous	Safety	Total
Pension expense per plans	$ 3,018,549	$ 4,163,856	$ 7,182,405
GASB 68 adjustments	(3,988,075)	(5,521,727)	(9,509,802)
Pension expense per government-wide statements	$ (969,526)	$ (1,357,871)	$ (2,327,397)

At June 30, 2022, 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 date	$ 3,090,721	$ -	$ 4,279,287	$ -
Differences between expected and actual experiences	339,894	-	2,555,954	-
Changes in proportions	-	-	2,105,062	-
Differences between the employer's contributions and the employer's proportionate share of contributions	-	-	-	2,165,208
Net differences between projected and actual earnings on plan investments	-	8,017,772	-	8,904,255
Total	$ 3,430,615	$ 8,017,772	$ 8,940,303	$ 11,069,463

The City reported $7,370,008 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, 2023.

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

	Deferred Outflows/(Inflows) of Resources	
Fiscal Year Ending:	Miscellaneous	Safety
2023	$ (1,716,094)	$ (931,620)
2024	(1,826,371)	(1,243,389)
2025	(1,930,527)	(1,783,110)
2026	(2,204,886)	(2,450,328)
2027	-	-
Thereafter	-	-
Total	$ (7,677,878)	$ (6,408,447)

Actuarial Assumptions
The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	(1)
Investment Rate of Return	7.15% (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 7.15 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 run out of assets. Therefore, the current 7.15 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 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	Real Return Years 1 - 10 [b]	Real Return Years 11+ [c]
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

(a) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
(b) An expected inflation of 2.0% used for this period.
(c) An expected inflation of 2.92% used for this period.

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	6.15%	6.15%
Net Pension Liability	$ 27,410,592	$ 32,435,174
Current Discount Rate	7.15%	7.15%
Net Pension Liability	$ 13,866,538	$ 14,960,301
1% Increase	8.15%	8.15%
Net Pension Liability	$ 2,652,816	$ 606,852

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 11 - 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, 2022, the benefit terms covered the following employees:

Active employees	235
Inactive employees	177
Total employees	412

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 $1,784,999. Total contributions included in the measurement period were $4,039,433. The actuarially determined contribution for the measurement period was $1,393,298. The City's contributions were 15.10% of covered employee payroll during the fiscal year ended June 30, 2022. 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, 2020
Measurement Date:	June 30, 2021
Actuarial Cost Method:	Entry-Age Normal, Level % of pay
Amortization Period:	12 years
Asset Valuation Method:	Investment gains and losses spread over 5-year rolling period
Actuarial Assumptions:	
Discount Rate	6.75%
Inflation	2.75%
Payroll Increases	3.00%
Medical Trend	Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of 4.0% in 2076 Medicare - 6.3% for 2021, decreasing to an ultimate rate of 4.0% in 2076
Investment Rate of Return	6.75%, Net of OPEB plan investment expenses, including inflation
Mortality	CalPERS 1997-2015 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 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 by 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	59.00%	4.82%
Fixed Income	25.00%	1.47%
TIPS	5.00%	1.29%
Commodities	3.00%	0.84%
REITs	8.00%	3.76%
Total	100.00%	
Weighted Average Return		3.60%
Assumed Long-Term Rate of Inflation		2.75%
Expected Long-Term Net Rate of Return, Rounc		6.75%

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2021 (measurement date), and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020 (valuation date) for the fiscal year ended June 30, 2022 (reporting date). The following summarizes the changes in the net OPEB liability for the year ended June 30, 2022:

Fiscal Year Ended June 30, 2022 (Measurement Date June 30, 2021)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2021	$37,954,044	$ 29,339,525	$ 8,614,519
Service cost	1,347,227	-	1,347,227
Interest in Total OPEB Liability (TOL)	2,561,898	-	2,561,898
Employer contributions	-	4,039,433	(4,039,433)
Actual investment income	-	8,266,821	(8,266,821)
Administrative expenses	-	(16,958)	16,958
Benefit payments	(1,264,905)	(1,264,905)	-
Net changes	2,644,220	11,024,391	(8,380,171)
Balance at June 30, 2022	$40,598,264	$ 40,363,916	$ 234,348

Covered Employee Payroll	$ 26,758,889
Total OPEB Liability as a % of Covered Employee Payroll	151.72%
Plan Fid. Net Position as a % of Total OPEB Liability	99.42%
Service Cost as a % of Covered Employee Payroll	5.03%
Net OPEB Liability as a % of Covered Employee Payroll	0.88%

As of June 30, 2022, the City had total assets of $632,490 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, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	$ 210,694	$ -
Difference between actual and expected earnings	-	4,119,392
Change in assumptions	-	88,689
OPEB contribution subsequent to measurement date	1,784,999	-
Totals	$ 1,995,693	$ 4,208,081

Of the total amount reported as deferred outflows of resources related to OPEB, $1,784,999 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, 2023.

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,	
2023	$ (961,180)
2024	(930,780)
2025	(943,414)
2026	(1,214,087)
2027	52,074
Thereafter	-
Total	$ (3,997,387)

OPEB Expense

The following summarizes the OPEB expense by source during the year ended June 30, 2022:

Service cost	$ 1,347,227
Interest in TOL	2,561,898
Expected investment income	(2,274,841)
Difference between actual and expected experience	909
Difference between actual and expected earnings	(1,051,722)
Change in assumptions	27,632
Administrative expenses	16,958
OPEB Expense	**$ 628,061**

The following summarizes changes in the net OPEB liability as reconciled to OPEB expense during the year ended June 30, 2022:

Net OPEB liability ending	$ 234,348
Net OPEB liability beginning	(8,614,519)
Change in net OPEB liability	(8,380,171)
Changes in deferred outflows	3,950,719
Changes in deferred inflows	1,018,080
Employer contributions and implicit subsidy	4,039,433
OPEB Expense	**$ 628,061**

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)	**6.75%**	**(1% Increase)**
Net OPEB Liability (Asset)	$ 362,138	$ 234,348	$ 128,283

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)	$ 172,944	$ 234,348	$ 286,607

NOTE 12 - COMMITMENTS AND CONTINGENCIES

A. Commitments

The City had the following significant unexpended contractual commitments as of June 30, 2022:

Project Name	Original Commitment	Commitment Remaining
South Whitney Emergency Repair	$ 150,000	$ 12,350
Construction Inspection Services	675,000	500,669
Lenslock Service and Cameras	615,781	369,468
Pavement Rehabilitation	124,500	16,390
Rocklin Road @ Pacific Street Roundabout	5,755,604	2,166,071
Rocklin Road/SCB	1,800,000	477,366
Whitney Park Phase II Asphalt Pump Track	67,300	67,300
Winding Lane/Lost Avenue	366,427	41,065
Aguilar Road Improvements	572,747	567,747
Sewerline Upgrade	50,500	3,994
Stormwater Pipe Replacement	990,570	68,351
Totals	$ 11,168,429	$ 4,290,771

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 the 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, 2022, 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 13 - 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, 2022:

Community Facilities District Bonds	Balance June 30, 2022
CFD No. 6 - Sunset West Drainage	$ 301,844
CFD No. 7 - Sunset West Interchange/Major St	237,329
CFD No. 8 - Sunset West Park Drive	781,166
CFD No. 9 - Sunset West/Blue Oaks	930,145
CFD No. 10 - 2015 Whitney Ranch	21,380,000
CFD No. 10 - 2019 Whitney Ranch	16,000,000
CFD No. 10 - 2022 Whitney Ranch	13,605,000
CFD No. 11 - Sierra College Interchange	4,460,000
Total CFD Bonds	$ 57,695,484

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 born 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 2022, revenues were $2,092,016 and reimbursement expenditures were $2,092,016. 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 2022, revenues were $6,683 with no expenditures. 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 2022, revenues were $6,038,234 and expenditures were $5,306,204. 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 2022, revenues were $92,728 and expenditures were $102,571. 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 2022, revenues were $338,647 and expenditures were $275,796. 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 2022, revenues were $116,441 and expenditures were $251,548. 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 2022, revenues were $222,189 and expenditures were $249,934. 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 2022, revenues were $263,415 and expenditures were $295,509. 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, and 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 2022, revenues were $4,057,298 and expenditures were $3,227,724. 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 2022, revenues were $544,940 and expenditures were $573,460. 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, 1,600 streetlights, 20 traffic signals, 3 flashing lights, and safety lighting was maintained. For fiscal year 2022, revenues were $251,440 and expenditures were $251,440. 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, 2,900 streetlights, 52 traffic signals, 63 irrigation timers for roadway landscaping and safety lighting was maintained. For fiscal year 2022, revenues were $2,498,482 and expenditures were $2,522,319. The primary source of revenues is special assessments and expenditures are primarily for payroll, maintenance, professional services, and utilities. There was a Traffic Signal Study project during the fiscal year.

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 2022, 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
2017	$ 565,990	$ 1,391,863	$ (825,873)
2018	578,800	1,682,082	(1,103,282)
2019	581,089	1,969,053	(1,387,964)
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)
Total	$ 3,602,759	$ 12,440,954	$ (5,118,087)

NOTE 14 - 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, 2022:

Description	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General Long-Term Debt:					
2018 Refunding Tax Allocation Bonds	$ 17,575,000	$ -	$ 725,000	$ 16,850,000	$ 750,000
Amortized Premium:					
2018 Refunding Tax Allocation Bonds	1,791,637	-	105,391	1,686,246	105,390
Total Noncurrent Liabilities	$ 19,366,637	$ -	$ 830,391	$ 18,536,246	$ 855,390

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 were payable semi-annually on March 1st and September 1st, through September 1, 2037. The aggregate debt service savings was $4,742,243 from this refunding 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
2023	$ 750,000	$ 777,975	$ 1,527,975
2024	790,000	739,475	1,529,475
2025	835,000	698,850	1,533,850
2026	870,000	656,225	1,526,225
2027	915,000	611,600	1,526,600
2028-2032	5,305,000	2,306,751	7,611,751
2033-2037	6,755,000	842,725	7,597,725
2038-2038	630,000	11,812	641,812
Total	$ 16,850,000	$ 6,645,413	$ 23,495,413

ROCKLIN
CALIFORNIA

REQUIRED SUPPLEMENTARY INFORMATION

This page is intentionally blank

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 42,370,400	$ 42,490,400	$ 48,360,961	$ 5,870,561
Licenses and permits	3,310,400	3,310,400	4,497,378	1,186,978
Fines and forfeitures	156,300	156,300	219,489	63,189
Intergovernmental	566,100	707,500	1,629,286	921,786
Charges for services	1,999,100	1,999,100	2,269,070	269,970
Use of money and property	1,123,800	1,123,800	138,997	(984,803)
Other revenues	2,613,000	2,613,000	3,004,948	391,948
Total Revenues	52,139,100	52,400,500	60,120,129	7,719,629
EXPENDITURES				
Current:				
General government	12,374,800	12,469,800	10,597,183	1,872,617
Public safety	30,943,700	31,199,600	30,312,363	887,237
Public services	3,445,200	3,466,600	3,294,462	172,138
Parks and recreation	4,510,800	4,656,400	4,324,391	332,009
Community development	4,854,500	5,037,900	4,350,414	687,486
Capital outlay	1,629,800	2,129,800	1,514,299	615,501
Total Expenditures	57,758,800	58,960,100	54,393,112	4,566,988
Excess (Deficiency) of Revenues over Expenditures	(5,619,700)	(6,559,600)	5,727,017	12,286,617
OTHER FINANCING SOURCES (USES)				
Transfers in	5,699,200	5,699,200	5,406,836	(292,364)
Transfers out	(331,900)	(331,900)	(416,194)	(84,294)
Total Other Financing Sources (Uses)	5,367,300	5,367,300	4,990,642	(376,658)
Net Change in Fund Balances	(252,400)	(1,192,300)	10,717,659	11,909,959
Fund Balances Beginning	37,320,810	37,320,810	37,320,810	-
Fund Balances Ending	$ 37,068,410	$ 36,128,510	$ 48,038,469	$ 11,909,959

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 3,982,900	$ 3,982,900	$ 5,767,106	$ 1,784,206
Intergovernmental	376,100	376,100	555,395	179,295
Use of money and property	5,000	5,000	8,081	3,081
Other revenues	-	-	625	625
Total Revenues	4,364,000	4,364,000	6,331,207	1,967,207
EXPENDITURES				
Current:				
General government	82,100	82,100	81,276	824
Public services	3,103,200	3,105,300	2,380,095	725,205
Capital outlay	1,160,100	1,889,100	1,163,558	725,542
Total Expenditures	4,345,400	5,076,500	3,624,929	1,451,571
Excess (Deficiency) of Revenues over Expenditures	18,600	(712,500)	2,706,278	3,418,778
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(508,400)	(508,400)	(423,236)	85,164
Total Other Financing Sources (Uses)	(508,400)	(508,400)	(423,236)	85,164
Net Change in Fund Balances	(489,800)	(1,220,900)	2,283,042	3,503,942
Fund Balances Beginning	2,348,346	2,348,346	2,348,346	-
Fund Balances Ending	$ 1,858,546	$ 1,127,446	$ 4,631,388	$ 3,503,942

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ 9,900	$ 9,900	$ 228,529	$ 218,629
Other revenues	-	-	14,974	14,974
Total Revenues	9,900	9,900	243,503	233,603
EXPENDITURES				
Current:				
General government	-	-	23,161	(23,161)
Community development	93,000	105,000	129,634	(24,634)
Total Expenditures	93,000	105,000	152,795	(47,795)
Excess (Deficiency) of Revenues over Expenditures	(83,100)	(95,100)	90,708	185,808
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(150,000)	(150,000)	(152,205)	(2,205)
Total Other Financing Sources (Uses)	(150,000)	(150,000)	(152,205)	(2,205)
Net Change in Fund Balances	(233,100)	(245,100)	(61,497)	183,603
Fund Balances Beginning	11,897,013	11,897,013	11,897,013	-
Fund Balances Ending	$11,663,913	$11,651,913	$11,835,516	$ 183,603

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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	6,825,000	3,129,300	1,702,193	(1,427,107)
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	6,825,000	3,129,300	1,702,193	(1,427,107)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	30,000	13,600	13,664	(64)
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	6,795,000	3,115,700	3,115,653	47
Total Expenditures	6,825,000	3,129,300	3,129,317	(17)
Excess (Deficiency) of Revenues over Expenditures	-	-	(1,427,124)	(1,427,124)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	(1,427,124)	(1,427,124)
Fund Balances Beginning	(33,142)	(33,142)	(33,142)	-
Fund Balances Ending	$ (33,142)	$ (33,142)	$ (1,460,266)	$ (1,427,124)

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)
American Rescue Plan Act
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	288,300	200,295	(88,005)
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	-	288,300	200,295	(88,005)
EXPENDITURES				
Current:				
General government	-	150,000	100,000	50,000
Public safety	-	-	-	-
Public services	-	138,300	100,295	38,005
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	288,300	200,295	88,005
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ -	$ -

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

City of Rocklin

Schedule of Pension Contributions (GASB 68)
June 30, 2022

Miscellaneous Plan	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contributions (Actuarially Determined)	$ 1,733,315	$ 1,796,306	$ 2,019,082	$ 2,128,089	$ 2,245,112	$ 2,525,776	$ 2,743,889	$ 3,090,721
Contributions in Relation to Actuarially Determined Contributions	2,685,315	1,796,306	3,691,282	2,523,306	2,863,892	2,915,971	6,432,032	3,090,721
Contribution Deficiency (Excess)	(952,000)	-	(1,672,200)	(395,217)	(618,780)	(390,195)	(3,688,143)	-
Covered Employee Payroll	**$ 9,856,574**	**$ 10,608,255**	**$ 10,273,081**	**$ 11,211,773**	**$ 11,276,404**	**$ 11,546,463**	**$ 11,597,699**	**$ 11,404,973**
Contributions as a Percentage of Covered Payroll	**27.24%**	**16.93%**	**35.93%**	**22.51%**	**25.40%**	**25.25%**	**55.46%**	**27.10%**

Safety Plan	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contributions (Actuarially Determined)	$ 2,228,200	$ 2,561,660	$ 2,623,619	$ 2,825,491	$ 3,012,461	$ 3,501,382	$ 3,990,103	$ 4,280,173
Contributions in Relation to Actuarially Determined Contributions	2,228,200	2,561,660	2,623,619	2,837,597	3,089,436	3,501,382	4,143,874	4,280,173
Contribution Deficiency (Excess)	-	-	-	(12,106)	(76,975)	-	(153,771)	-
Covered Employee Payroll	**$ 8,344,457**	**$ 9,191,925**	**$ 9,200,222**	**$ 10,029,811**	**$ 10,838,835**	**$ 11,354,811**	**$ 11,888,369**	**$ 11,720,404**
Contributions as a Percentage of Covered Payroll	**26.70%**	**27.87%**	**28.52%**	**28.29%**	**28.50%**	**30.84%**	**34.86%**	**36.52%**

Notes to Schedule:

Valuation Date: June 30, 2020

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 2.5%
- Investment Rate of Returns set at 7.15%
- CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

Schedule of Changes in Net Pension Liabilities, Net Pension Liabilities and Proportionate Shares (GASB 68)
June 30, 2022

Miscellaneous Plan (Agent-Multi Employer)	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension liability								
Service cost	$ 1,502,398	$ 1,453,844	$ 1,558,565	$ 1,668,040	$ 1,838,731	$ 1,837,828	$ 1,864,754	$ 1,848,673
Interest	4,540,630	4,835,092	5,163,328	5,444,560	5,748,392	6,162,322	6,546,678	6,862,818
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	1,147,218	184,084
Benefit payments	(2,184,035)	(2,507,060)	(2,905,028)	(3,049,139)	(3,360,693)	(3,623,752)	(3,946,715)	(4,385,151)
Net change in Total Pension Liability	3,858,993	2,770,762	4,472,277	8,917,121	4,482,802	6,071,185	5,611,935	4,510,424
Total Pension Liability - beginning	60,882,549	64,741,542	67,512,304	71,984,581	80,901,702	85,384,504	91,455,689	97,067,624
Total Pension Liability - ending	$64,741,542	$ 67,512,304	$ 71,984,581	$80,901,702	$ 85,384,504	$ 91,455,689	$ 97,067,624	$101,578,048
Plan fiduciary net position								
Employer contributions	$ 1,521,604	$ 2,685,315	$ 1,796,306	$ 3,691,282	$ 2,523,306	$ 2,863,892	$ 2,915,971	$ 6,432,032
Employee contributions	714,896	729,001	739,091	759,805	867,085	974,104	991,487	986,233
Net investment income	7,102,833	1,095,538	289,358	5,590,957	4,804,549	4,033,001	3,289,827	16,024,892
Benefit payments	(2,184,035)	(2,507,060)	(2,905,028)	(3,049,139)	(3,360,693)	(3,623,752)	(3,946,715)	(4,385,151)
Net plan to plan resource movement	-	49	-	-	(141)	-	-	-
Administrative expense	-	(56,265)	(30,457)	(73,620)	(88,483)	(43,788)	(92,429)	(68,649)
Other misc income (expense)	-	-	-	-	(168,031)	141	-	-
Net change in plan fiduciary net position	7,155,298	1,946,578	(110,730)	6,919,285	4,577,592	4,203,598	3,158,141	18,989,357
Plan fiduciary net position - beginning	40,872,391	48,027,689	49,974,267	49,863,537	56,782,822	61,360,414	65,564,012	68,722,153
Plan fiduciary net position - ending	$48,027,689	$ 49,974,267	$ 49,863,537	$56,782,822	$ 61,360,414	$ 65,564,012	$ 68,722,153	$ 87,711,510
Net Pension Liability (NPL)	$16,713,853	$ 17,538,037	$ 22,121,044	$24,118,880	$ 24,024,090	$ 25,891,677	$ 28,345,471	$ 13,866,538
Plan fiduciary net position as a percentage of the total Pension liability	74.18%	74.02%	69.27%	70.19%	71.86%	71.69%	70.80%	86.35%
Covered payroll	$ 9,826,020	$ 9,856,574	$ 10,608,255	$10,273,081	$ 11,211,773	$ 11,276,404	$ 11,546,463	$ 11,597,699
NPL as a percentage of covered payroll	170.10%	177.93%	208.53%	234.78%	214.28%	229.61%	245.49%	119.56%

Safety Plan (Cost Sharing)	2015	2016	2017	2018	2019	2020	2021	2022
Proportion of Net Pension Liability	0.21478%	0.22348%	0.23212%	0.23783%	0.24676%	0.25436%	0.26798%	0.27662%
Proportionate Share of Net Pension Liability	$13,364,737	$ 15,339,447	$ 20,085,433	$23,586,276	$ 23,778,037	$ 26,063,854	$ 29,157,726	$ 14,960,301
Covered Payroll	$ 8,397,700	$ 8,344,457	$ 9,191,925	$ 9,200,222	$ 10,029,811	$ 10,838,835	$ 11,354,811	$ 11,888,369
Proportionate Share of Net Pension Liability as a % of Covered Payroll	**159.15%**	**183.83%**	**218.51%**	**256.37%**	**237.07%**	**240.47%**	**256.79%**	**125.84%**
Plan Fiduciary's Net Position as a percentage of the Total Pension Liability	**81.42%**	**80.28%**	**74.06%**	**73.31%**	**75.26%**	**75.26%**	**75.10%**	**88.29%**

Notes to Schedule:

Fiscal year 2015 was the first year of implementation, therefore only six years are shown.

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016 and then decreased from 7.65% to 7.15% in fiscal year 2018.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

City of Rocklin
Retiree Healthcare Plan
Schedule of Contributions for Other Postemployment Benefits
June 30, 2022

Fiscal Year Ended	2018	2019	2020	2021	2022
Actuarially determined contribution (ADC)	$ 3,621,000	$ 3,026,000	$ 3,010,383	$ 2,099,000	$ 1,393,298
Less: actual contribution in relation to ADC	(2,122,778)	(6,431,202)	(9,666,208)	(4,913,942)	(4,039,433)
Contribution deficiency (excess)	$ 1,498,222	$ (3,405,202)	$ (6,655,825)	$ (2,814,942)	$ (2,646,135)
Covered employee payroll	$ 21,465,000	$ 25,692,000	$ 24,916,556	$ 25,979,504	$ 26,758,889
Contrib. as a % of covered employee payroll	9.89%	25.03%	38.79%	18.91%	15.10%

Notes to Schedule:

Assumptions and Methods

Valuation Date:	June 30, 2020
Measurement Date:	June 30, 2021
Actuarial Cost Method:	Entry-Age Normal, Level % of pay
Amortization Period:	12 years
Asset Valuation Method:	Investment gains and losses spread over 5-year rolling period
Actuarial Assumptions:	
Discount Rate	6.75%
Inflation	2.75%
Payroll Increases	3.00%
Medical Trend	Non-Medicare - 7.25% for 2021, decreasing to an ultimate rate of 4.0% in 2076 Medicare - 6.3% for 2021, decreasing to an ultimate rate of 4.0% in 2076
Investment Rate of Return	6.75%, Net of OPEB plan investment expenses, including inflation
Mortality	CalPERS 1997-2015 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.

There were no changes in discount rates or trend rates.

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.

City of Rocklin
Retiree Healthcare Plan
Schedule of Changes in Net OPEB Liability
June 30, 2022

Fiscal Year Ended	2018	2019	2020	2021	2022
Total OPEB liability					
Service cost	$ 1,097,000	$ 1,130,000	$ 1,317,810	$ 1,256,156	$ 1,347,227
Interest	2,054,000	2,162,000	2,362,150	2,434,371	2,561,898
Changes of benefit terms	-	713,000	-	-	-
Differences between expected and actual experience	-	(458,000)	(602,200)	1,053,296	-
Changes of assumptions	-	909,000	(84,459)	(610,672)	-
Benefit payments	(1,550,000)	(1,617,000)	(1,748,000)	(1,975,408)	(1,264,905)
Net change in Total OPEB Liability	1,601,000	2,839,000	1,245,301	2,157,743	2,644,220
Total OPEB Liability - beginning	30,111,000	31,712,000	34,551,000	35,796,301	37,954,044
Total OPEB Liability - ending	$ 31,712,000	$ 34,551,000	$ 35,796,301	$ 37,954,044	$ 40,598,264
Plan fiduciary net position					
Employer contributions	$ 4,704,600	$ 2,122,778	$ 8,183,202	$ 9,666,208	$ 4,039,433
Net investment income	836,000	983,000	933,060	508,197	8,266,821
Benefit payments	(1,550,000)	(1,617,000)	(1,748,000)	(1,975,408)	(1,264,905)
Administrative expense	(4,000)	(23,000)	(7,159)	(16,353)	(16,958)
Net change in plan fiduciary net position	3,986,600	1,465,778	7,361,103	8,182,644	11,024,391
Plan fiduciary net position - beginning	8,343,400	12,330,000	13,795,778	21,156,881	29,339,525
Plan fiduciary net position - ending	$ 12,330,000	$ 13,795,778	$ 21,156,881	$ 29,339,525	$ 40,363,916
Net OPEB liability	$ 19,382,000	$ 20,755,222	$ 14,639,420	$ 8,614,519	$ 234,348
Plan fiduciary net position as a percentage of the total OPEB liability	38.88%	39.93%	59.10%	77.30%	99.42%
Covered employee payroll	$ 21,865,000	$ 21,465,000	$ 25,692,000	$ 24,916,556	$ 25,979,504
Net OPEB liability as a percentage of covered employee payroll	88.64%	96.69%	56.98%	34.57%	0.90%
Total OPEB liability as a percentage of covered employee payroll	145.04%	160.96%	139.33%	152.32%	156.27%

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.

There were not changes in benefit terms.

There were no changes in discount rates, trend rates or assumptions.

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.

There were no changes in discount rates or trend rates.

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.

This page is intentionally blank



SUPPLEMENTARY INFORMATION

This page is intentionally blank

City of Rocklin
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Total Special Revenue Funds	Total Capital Projects Funds	Debt Service Funds	Total Permanent Funds	Total Nonmajor Governmental Funds	
					2022	2021
ASSETS						
Cash and investments	$ 7,786,928	$11,145,418	$ 7,068	$ -	$18,939,414	$16,771,095
Restricted cash and investments	155,493	-	2,081,185	510,378	2,747,056	3,310,564
Receivables:						
Taxes	545,667	-	-	-	545,667	444,903
Intergovernmental	687,607	-	-	-	687,607	384,451
Other receivables	1,449	-	-	-	1,449	1,449
Loans receivable	318,986	-	-	-	318,986	318,986
Total assets	$ 9,496,130	$11,145,418	$2,088,253	$ 510,378	$23,240,179	$21,231,448
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES						
Liabilities:						
Accounts payable and accrued liabilities	$ 1,037,083	$ 189,874	$ -	$ -	$ 1,226,957	$ 585,654
Due to other funds	593,000	173,619	-	-	766,619	623,912
Unearned revenues	114,042	-	-	-	114,042	1,449
Total liabilities	1,744,125	363,493	-	-	2,107,618	1,211,015
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	576,501	-	-	-	576,501	110,156
Fund Balances:						
Nonspendable:						
Endowments	-	-	-	491,455	491,455	491,455
Restricted	7,752,004	-	2,088,253	18,923	9,859,180	10,119,967
Committed	-	10,955,544	-	-	10,955,544	9,611,078
Unassigned (Deficit)	(576,500)	(173,619)	-	-	(750,119)	(312,223)
Total fund balances	7,175,504	10,781,925	2,088,253	510,378	20,556,060	19,910,277
Total liabilities, fund balances and deferred inflows of resources	$ 9,496,130	$11,145,418	$2,088,253	$ 510,378	$23,240,179	$21,231,448

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Total Special Revenue Funds	Total Capital Projects Funds	Debt Service Funds	Total Permanent Funds	Total Nonmajor Governmental Funds	
					2022	2021
REVENUES						
Taxes and assessments	$ 14,911,889	$ 286,415	$ -	$ -	$15,198,304	$ 14,957,563
License and permits	16,043	113,753	-	-	129,796	93,057
Fines and forfeitures	146,969	-	-	-	146,969	224,015
Intergovernmental	948,885	-	-	-	948,885	1,749,768
Charges for services	-	606,080	-	-	606,080	575,277
Use of money and property	30,238	25,008	50,536	(7,851)	97,931	221,961
Contributions from developers and homeowners	-	1,752,919	-	-	1,752,919	2,887,627
Other revenues	-	-	-	-	-	8,800
Total Revenues	16,054,024	2,784,175	50,536	(7,851)	18,880,884	20,718,068
EXPENDITURES						
Current:						
General government	207,902	12,659	2,570	-	223,131	205,352
Public safety	461,261	-	-	-	461,261	453,767
Public services	7,495,262	219,668	-	-	7,714,930	6,789,710
Parks and recreation	2,289,889	64,871	-	-	2,354,760	2,284,583
Community development	100,126	-	-	-	100,126	41,860
Capital outlay	1,453,004	-	-	-	1,453,004	1,714,964
Debt service:						
Principal	-	504,938	821,712	-	1,326,650	1,295,918
Interest, fiscal charges and fees	-	31,094	308,708	-	339,802	377,010
Total Expenditures	12,007,444	833,230	1,132,990	-	13,973,664	13,163,164
Excess (Deficiency) of Revenues over Expenditures	4,046,580	1,950,945	(1,082,454)	(7,851)	4,907,220	7,554,904
OTHER FINANCING SOURCES (USES)						
Transfers in	4,277	-	530,918	-	535,195	534,870
Transfers out	(4,215,040)	(578,031)	-	(3,561)	(4,796,632)	(5,678,166)
Total Other Financing Sources (Uses)	(4,210,763)	(578,031)	530,918	(3,561)	(4,261,437)	(5,143,296)
Net Change in Fund Balances	(164,183)	1,372,914	(551,536)	(11,412)	645,783	2,411,608
Fund Balances Beginning	7,339,687	9,409,011	2,639,789	521,790	19,910,277	17,498,669
Fund Balances Ending	$ 7,175,504	$ 10,781,925	$ 2,088,253	$ 510,378	$20,556,060	$ 19,910,277

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.
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.
DOF CARES Act	Accounts for funds received from the Federal Coronavirus Aid, Relief, and Economic Security Act through the Department of Finance to be used to respond to or mitigate COVID-19.
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.

This page is intentionally blank

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Gas Tax	SB1 Road Maintenance & Rehab. Act	Recreation Facilities Contributions	Lighting Maintenance District No. 1
ASSETS				
Cash and investments	$ 486,586	$ 811,342	$ 1,647	$ -
Restricted cash and investments	-	-	-	-
Receivables:				
Taxes	-	249,322	-	12,570
Intergovernmental	-	-	-	-
Other receivables	-	-	-	-
Loans receivable	-	-	-	-
Total assets	486,586	1,060,664	1,647	12,570
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 45,659	$ 394,865	$ -	$ 4,524
Due to other funds	-	-	-	8,046
Unearned revenues	-	-	-	-
Total liabilities	45,659	394,865	-	12,570
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Fund Balances:				
Restricted	440,927	665,799	1,647	-
Unassigned (Deficit)	-	-	-	-
Total fund balances	440,927	665,799	1,647	-
Total liabilities, fund balances and deferred inflows of resources	$ 486,586	$ 1,060,664	$ 1,647	$ 12,570

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Landscaping and Lighting Maintenance District No. 2	Park Development and Maintenance Tax Fund	Community Facilities District No. 1	Community Facilities District No. 5
ASSETS				
Cash and investments	$ 1,474,865	$ -	$ -	$ 3,666,830
Restricted cash and investments	-	-	-	-
Receivables:				
Taxes	123,511	31,964	34,556	89,734
Intergovernmental	-	-	-	-
Other receivables	1,340	-	-	109
Loans receivable	-	-	-	-
Total assets	1,599,716	31,964	34,556	3,756,673
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 109,776	$ -	$ -	$ 217,613
Due to other funds	-	31,964	34,556	-
Unearned revenues	1,340	-	-	109
Total liabilities	111,116	31,964	34,556	217,722
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Fund Balances:				
Restricted	1,488,600	-	-	3,538,951
Unassigned (Deficit)	-	-	-	-
Total fund balances	1,488,600	-	-	3,538,951
Total liabilities, fund balances and deferred inflows of resources	$ 1,599,716	$ 31,964	$ 34,556	$ 3,756,673

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 6	Housing Rehabilitation	Asset Forfeiture	Traffic Safety/PD Grants
ASSETS				
Cash and investments	$ 292,213	$ 368,865	$ 616,708	$ -
Restricted cash and investments	-	155,493	-	-
Receivables:				
Taxes	4,010	-	-	-
Intergovernmental	-	-	-	138,251
Other receivables	-	-	-	-
Loans receivable	-	318,986	-	-
Total assets	296,223	843,344	616,708	138,251
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 9,240	$ -	$ 198,187	$ 10,166
Due to other funds	-	-	-	115,832
Unearned revenues	-	-	-	12,252
Total liabilities	9,240	-	198,187	138,250
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	129,623
Fund Balances:				
Restricted	286,983	843,344	418,521	-
Unassigned (Deficit)	-	-	-	(129,622)
Total fund balances	286,983	843,344	418,521	(129,622)
Total liabilities, fund balances and deferred inflows of resources	$ 296,223	$ 843,344	$ 616,708	$ 138,251

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	CASp Certification and Training Fund	CDBG HUD Entitlement	DOF CARES Act	Grants & Other Reimbursables
ASSETS				
Cash and investments	$ 67,872	$ -	$ -	$ -
Restricted cash and investments	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Intergovernmental	-	77,635	24,843	446,878
Other receivables	-	-	-	-
Loans receivable	-	-	-	-
Total assets	67,872	77,635	24,843	446,878
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 640	$ 21,570	$ 24,843	$ -
Due to other funds	-	56,065	-	346,537
Unearned revenues	-	-	-	100,341
Total liabilities	640	77,635	24,843	446,878
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	446,878
Fund Balances:				
Restricted	67,232	-	-	-
Unassigned (Deficit)	-	-	-	(446,878)
Total fund balances	67,232	-	-	(446,878)
Total liabilities, fund balances and deferred inflows of resources	$ 67,872	$ 77,635	$ 24,843	$ 446,878

Continued

City of Rocklin

Combining Balance Sheet
Special Revenue Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Supplemental Law Enforcement Grant	Total Special Revenue Nonmajor Governmental Funds	
		2022	2021
ASSETS			
Cash and investments	$ -	$ 7,786,928	$ 7,139,967
Restricted cash and investments	-	155,493	156,035
Receivables:			
Taxes	-	545,667	444,903
Intergovernmental	-	687,607	384,451
Other receivables	-	1,449	1,449
Loans receivable	-	318,986	318,986
Total assets	-	9,496,130	8,445,791
LIABILITIES, FUND BALANCES AND DEFERRED INFLOWS OF RESOURCES			
Liabilities:			
Accounts payable and accrued liabilities	$ -	$ 1,037,083	$ 571,754
Due to other funds	-	593,000	422,745
Unearned revenues	-	114,042	1,449
Total liabilities	-	1,744,125	995,948
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	-	576,501	110,156
Fund Balances:			
Restricted	-	7,752,004	7,449,843
Unassigned (Deficit)	-	(576,500)	(110,156)
Total fund balances	-	7,175,504	7,339,687
Total liabilities, fund balances and deferred inflows of resources	$ -	$ 9,496,130	$ 8,445,791

Concluded

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Gas Tax	SB1 Road Maintenance & Rehab. Act	Recreation Facilities Contributions	Lighting Maintenance District No. 1
REVENUES				
Taxes and assessments	$ 1,544,859	$ 1,536,090	$ 500	$ 251,440
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	1,818	3,465	5	-
Other revenues	-	-	-	-
Total Revenues	1,546,677	1,539,555	505	251,440
EXPENDITURES				
Current:				
General government	31,829	-	-	16,757
Public safety	-	-	-	-
Public services	1,471,831	1,029,901	-	234,683
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	801,107	-	-
Total Expenditures	1,503,660	1,831,008	-	251,440
Excess (Deficiency) of Revenues over Expenditures	43,017	(291,453)	505	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(208,009)	(30,600)	-	-
Total Other Financing Sources (Uses)	(208,009)	(30,600)	-	-
Net Change in Fund Balances	(164,992)	(322,053)	505	-
Fund Balances Beginning	605,919	987,852	1,142	-
Fund Balances Ending	$ 440,927	$ 665,799	$ 1,647	$ -

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Landscaping and Lighting Maintenance District No. 2	Park Development and Maintenance Tax Fund	Community Facilities District No. 1	Community Facilities District No. 5
REVENUES				
Taxes and assessments	$ 2,495,424	$ 637,420	$ 2,092,016	$ 6,015,951
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	3,058	-	-	21,151
Other revenues	-	-	-	-
Total Revenues	2,498,482	637,420	2,092,016	6,037,102
EXPENDITURES				
Current:				
General government	42,842	-	-	105,669
Public safety	-	-	20,834	-
Public services	2,143,822	-	-	2,184,604
Parks and recreation	-	6,393	-	2,283,496
Community development	-	-	-	-
Capital outlay	47,399	-	-	100,447
Total Expenditures	2,234,063	6,393	20,834	4,674,216
Excess (Deficiency) of Revenues over Expenditures	264,419	631,027	2,071,182	1,362,886
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	1,134
Transfers out	(288,256)	(631,027)	(2,071,182)	(631,988)
Total Other Financing Sources (Uses)	(288,256)	(631,027)	(2,071,182)	(630,854)
Net Change in Fund Balances	(23,837)	-	-	732,032
Fund Balances Beginning	1,512,437	-	-	2,806,919
Fund Balances Ending	$ 1,488,600	$ -	$ -	$ 3,538,951

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 6	Housing Rehabilitation	Asset Forfeiture	Traffic Safety/PD Grants
REVENUES				
Taxes and assessments	$ 338,189	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	146,969	-
Intergovernmental	-	-	-	420,754
Use of money and property	458	258	25	-
Other revenues	-	-	-	-
Total Revenues	338,647	258	146,994	420,754
EXPENDITURES				
Current:				
General government	8,242	800	-	166
Public safety	-	-	54,250	386,177
Public services	232,954	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	3,000	-	89,793	57,020
Total Expenditures	244,196	800	144,043	443,363
Excess (Deficiency) of Revenues over Expenditures	94,451	(542)	2,951	(22,609)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	3,143
Transfers out	(31,600)	-	-	-
Total Other Financing Sources (Uses)	(31,600)	-	-	3,143
Net Change in Fund Balances	62,851	(542)	2,951	(19,466)
Fund Balances Beginning	224,132	843,886	415,570	(110,156)
Fund Balances Ending	$ 286,983	$ 843,344	$ 418,521	$ (129,622)

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	CASp Certification and Training Fund	CDBG HUD Entitlement	DOF CARES Act	Grants & Other Reimbursables
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	16,043	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	296,981	57,477	-
Use of money and property	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	16,043	296,981	57,477	-
EXPENDITURES				
Current:				
General government	797	800	-	-
Public safety	-	-	-	-
Public services	-	197,467	-	-
Parks and recreation	-	-	-	-
Community development	-	42,649	57,477	-
Capital outlay	-	-	-	354,238
Total Expenditures	797	240,916	57,477	354,238
Excess (Deficiency) of Revenues over Expenditures	15,246	56,065	-	(354,238)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(56,065)	-	(92,640)
Total Other Financing Sources (Uses)	-	(56,065)	-	(92,640)
Net Change in Fund Balances	15,246	-	-	(446,878)
Fund Balances Beginning	51,986	-	-	-
Fund Balances Ending	$ 67,232	$ -	$ -	$ (446,878)

Continued

City of Rocklin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Supplemental Law Enforcement Grant	Total Special Revenue Nonmajor Governmental Funds	
		2022	2021
REVENUES			
Taxes and assessments	$ -	$ 14,911,889	$ 14,005,454
Licenses and permits	-	16,043	15,873
Fines and forfeitures	-	146,969	224,015
Intergovernmental	173,673	948,885	1,749,768
Use of money and property	-	30,238	96,274
Other revenues	-	-	6,000
Total Revenues	173,673	16,054,024	16,097,384
EXPENDITURES			
Current:			
General government	-	207,902	200,598
Public safety	-	461,261	453,767
Public services	-	7,495,262	6,712,440
Parks and recreation	-	2,289,889	2,221,550
Community development	-	100,126	41,860
Capital outlay	-	1,453,004	713,890
Total Expenditures	-	12,007,444	10,344,105
Excess (Deficiency) of Revenues over Expenditures	173,673	4,046,580	5,753,279
OTHER FINANCING SOURCES (USES)			
Transfers in	-	4,277	3,156
Transfers out	(173,673)	(4,215,040)	(4,852,825)
Total Other Financing Sources (Uses)	(173,673)	(4,210,763)	(4,849,669)
Net Change in Fund Balances	-	(164,183)	903,610
Fund Balances Beginning	-	7,339,687	6,436,077
Fund Balances Ending	$ -	$ 7,175,504	$ 7,339,687

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, 2022

	Gas Tax			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 1,709,900	$ 1,709,900	$ 1,544,859	$ (165,041)
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	1,700	1,700	1,818	118
Total Revenues	1,711,600	1,711,600	1,546,677	(164,923)
EXPENDITURES				
Current:				
General government	32,100	32,100	31,829	271
Public safety	-	-	-	-
Public services	1,710,600	1,727,300	1,471,831	255,469
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	1,742,700	1,759,400	1,503,660	255,740
Excess (Deficiency) of Revenues over Expenditures	(31,100)	(47,800)	43,017	90,817
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(266,200)	(266,200)	(208,009)	58,191
Total Other Financing Sources (Uses)	(266,200)	(266,200)	(208,009)	58,191
Net Change in Fund Balances	(297,300)	(314,000)	(164,992)	149,008
Fund Balances Beginning	605,919	605,919	605,919	-
Fund Balances Ending	$ 308,619	$ 291,919	$ 440,927	$ 149,008

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, 2022

	SB1 Road Maintenance & Rehab. Act			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 1,351,400	$ 1,351,400	$ 1,536,090	$ 184,690
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	1,100	1,100	3,465	2,365
Total Revenues	1,352,500	1,352,500	1,539,555	187,055
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	888,800	1,202,000	1,029,901	172,099
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	690,000	726,600	801,107	(74,507)
Total Expenditures	1,578,800	1,928,600	1,831,008	97,592
Excess (Deficiency) of Revenues over Expenditures	(226,300)	(576,100)	(291,453)	284,647
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(26,400)	(26,400)	(30,600)	(4,200)
Total Other Financing Sources (Uses)	(26,400)	(26,400)	(30,600)	(4,200)
Net Change in Fund Balances	(252,700)	(602,500)	(322,053)	280,447
Fund Balances Beginning	987,852	987,852	987,852	-
Fund Balances Ending	$ 735,152	$ 385,352	$ 665,799	$ 280,447

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, 2022

	Recreation Facilities Contributions			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ 500	$ 500
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	5	5
Total Revenues	-	-	505	505
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	505	505
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	505	505
Fund Balances Beginning	1,142	1,142	1,142	-
Fund Balances Ending	$ 1,142	$ 1,142	$ 1,647	$ 505

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, 2022

	Lighting Maintenance District No. 1			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 247,300	$ 247,300	$ 251,440	$ 4,140
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Total Revenues	247,300	247,300	251,440	4,140
EXPENDITURES				
Current:				
General government	16,700	16,700	16,757	(57)
Public safety	-	-	-	-
Public services	228,300	229,200	234,683	(5,483)
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	245,000	245,900	251,440	(5,540)
Excess (Deficiency) of Revenues over Expenditures	2,300	1,400	-	(1,400)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,300)	(2,300)	-	2,300
Total Other Financing Sources (Uses)	(2,300)	(2,300)	-	2,300
Net Change in Fund Balances	-	(900)	-	900
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ (900)	$ -	$ 900

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, 2022

	Landscaping and Lighting Maintenance District No. 2			
	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes and assessments	$ 2,488,500	$ 2,488,500	$ 2,495,424	$ 6,924
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	4,600	4,600	3,058	(1,542)
Total Revenues	2,493,100	2,493,100	2,498,482	5,382
EXPENDITURES				
Current:				
General government	42,700	42,700	42,842	(142)
Public safety	-	-	-	-
Public services	2,197,200	2,206,800	2,143,822	62,978
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	124,800	124,800	47,399	77,401
Total Expenditures	2,364,700	2,374,300	2,234,063	140,237
Excess (Deficiency) of Revenues over Expenditures	128,400	118,800	264,419	145,619
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(337,400)	(337,400)	(288,256)	49,144
Total Other Financing Sources (Uses)	(337,400)	(337,400)	(288,256)	49,144
Net Change in Fund Balances	(209,000)	(218,600)	(23,837)	194,763
Fund Balances Beginning	1,512,437	1,512,437	1,512,437	-
Fund Balances Ending	$ 1,303,437	$ 1,293,837	$ 1,488,600	$ 194,763

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, 2022

	Park Development and Maintenance Tax Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 643,600	$ 643,600	$ 637,420	$ (6,180)
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Total Revenues	643,600	643,600	637,420	(6,180)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	6,400	6,400	6,393	7
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	6,400	6,400	6,393	7
Excess (Deficiency) of Revenues over Expenditures	637,200	637,200	631,027	(6,173)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(637,200)	(637,200)	(631,027)	6,173
Total Other Financing Sources (Uses)	(637,200)	(637,200)	(631,027)	6,173
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, 2022

	Community Facilities District No. 1			
	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes and assessments	$ 2,070,000	$ 2,070,000	$ 2,092,016	$ 22,016
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Total Revenues	2,070,000	2,070,000	2,092,016	22,016
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	20,100	20,100	20,834	(734)
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	20,100	20,100	20,834	(734)
Excess (Deficiency) of Revenues over Expenditures	2,049,900	2,049,900	2,071,182	21,282
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,049,900)	(2,049,900)	(2,071,182)	(21,282)
Total Other Financing Sources (Uses)	(2,049,900)	(2,049,900)	(2,071,182)	(21,282)
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, 2022

	Community Facilities District No. 5			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 5,596,300	$ 5,596,300	$ 6,015,951	$ 419,651
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	24,700	24,700	21,151	(3,549)
Total Revenues	5,621,000	5,621,000	6,037,102	416,102
EXPENDITURES				
Current:				
General government	100,500	100,500	105,669	(5,169)
Public safety	-	-	-	-
Public services	2,258,400	2,270,900	2,184,604	86,296
Parks and recreation	2,338,400	2,349,700	2,283,496	66,204
Community development	-	-	-	-
Capital outlay	137,700	137,700	100,447	37,253
Total Expenditures	4,835,000	4,858,800	4,674,216	184,584
Excess (Deficiency) of Revenues over Expenditures	786,000	762,200	1,362,886	600,686
OTHER FINANCING SOURCES (USES)				
Transfers in	1,500	1,500	1,134	(366)
Transfers out	(720,600)	(720,600)	(631,988)	88,612
Total Other Financing Sources (Uses)	(719,100)	(719,100)	(630,854)	88,246
Net Change in Fund Balances	66,900	43,100	732,032	688,932
Fund Balances Beginning	2,806,919	2,806,919	2,806,919	-
Fund Balances Ending	$ 2,873,819	$ 2,850,019	$ 3,538,951	$ 688,932

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, 2022

	Community Facilities District No. 6			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 338,300	$ 338,300	$ 338,189	$ (111)
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	600	600	458	(142)
Total Revenues	338,900	338,900	338,647	(253)
EXPENDITURES				
Current:				
General government	9,100	9,100	8,242	858
Public safety	-	-	-	-
Public services	327,000	328,800	232,954	95,846
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	3,000	3,000	3,000	-
Total Expenditures	339,100	340,900	244,196	96,704
Excess (Deficiency) of Revenues over Expenditures	(200)	(2,000)	94,451	96,451
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(48,800)	(48,800)	(31,600)	17,200
Total Other Financing Sources (Uses)	(48,800)	(48,800)	(31,600)	17,200
Net Change in Fund Balances	(49,000)	(50,800)	62,851	113,651
Fund Balances Beginning	224,132	224,132	224,132	-
Fund Balances Ending	$ 175,132	$ 173,332	$ 286,983	$ 113,651

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, 2022

	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	200	200	258	58
Total Revenues	200	200	258	58
EXPENDITURES				
Current:				
General government	800	800	800	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	800	800	800	-
Excess (Deficiency) of Revenues over Expenditures	(600)	(600)	(542)	58
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(600)	(600)	(542)	58
Fund Balances Beginning	843,886	843,886	843,886	-
Fund Balances Ending	$ 843,286	$ 843,286	$ 843,344	$ 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, 2022

	Asset Forfeiture			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	100,000	100,000	146,969	46,969
Intergovernmental	-	-	-	-
Use of money and property	1,500	1,500	25	(1,475)
Total Revenues	101,500	101,500	146,994	45,494
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	212,000	212,000	54,250	157,750
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	89,793	(89,793)
Total Expenditures	212,000	212,000	144,043	67,957
Excess (Deficiency) of Revenues over Expenditures	(110,500)	(110,500)	2,951	113,451
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(110,500)	(110,500)	2,951	113,451
Fund Balances Beginning	415,570	415,570	415,570	-
Fund Balances Ending	$ 305,070	$ 305,070	$ 418,521	$ 113,451

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, 2022

	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	261,400	443,400	420,754	(22,646)
Use of money and property	-	-	-	-
Total Revenues	261,400	443,400	420,754	(22,646)
EXPENDITURES				
Current:				
General government	-	-	166	(166)
Public safety	261,400	383,400	386,177	(2,777)
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	60,000	57,020	2,980
Total Expenditures	261,400	443,400	443,363	37
Excess (Deficiency) of Revenues over Expenditures	-	-	(22,609)	(22,609)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	3,143	3,143
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	3,143	3,143
Net Change in Fund Balances	-	-	(19,466)	(19,466)
Fund Balances Beginning	(110,156)	(110,156)	(110,156)	-
Fund Balances Ending	$ (110,156)	$ (110,156)	$ (129,622)	$ (19,466)

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, 2022

	CASp Certification and Training Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	15,000	15,000	16,043	1,043
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Use of money and property	-	-	-	-
Total Revenues	15,000	15,000	16,043	1,043
EXPENDITURES				
Current:				
General government	500	500	797	(297)
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	500	500	797	(297)
Excess (Deficiency) of Revenues over Expenditures	14,500	14,500	15,246	746
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	14,500	14,500	15,246	746
Fund Balances Beginning	51,986	51,986	51,986	-
Fund Balances Ending	$ 66,486	$ 66,486	$ 67,232	$ 746

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, 2022

	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	283,100	295,800	296,981	1,181
Use of money and property	-	-	-	-
Total Revenues	283,100	295,800	296,981	1,181
EXPENDITURES				
Current:				
General government	2,400	2,400	800	1,600
Public safety	-	-	-	-
Public services	184,800	197,500	197,467	33
Parks and recreation	-	-	-	-
Community development	42,600	42,600	42,649	(49)
Capital outlay	-	-	-	-
Total Expenditures	229,800	242,500	240,916	1,584
Excess (Deficiency) of Revenues over Expenditures	53,300	53,300	56,065	2,765
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(53,300)	(53,300)	(56,065)	(2,765)
Total Other Financing Sources (Uses)	(53,300)	(53,300)	(56,065)	(2,765)
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, 2022

	DOF CARES Act			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	463,300	57,500	57,477	(23)
Use of money and property	-	-	-	-
Total Revenues	463,300	57,500	57,477	(23)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	463,300	57,500	57,477	23
Capital outlay	-	-	-	-
Total Expenditures	463,300	57,500	57,477	23
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
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, 2022

	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	-	446,800	-	(446,800)
Use of money and property	-	-	-	-
Total Revenues	-	446,800	-	(446,800)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	354,200	354,238	(38)
Total Expenditures	-	354,200	354,238	(38)
Excess (Deficiency) of Revenues over Expenditures	-	92,600	(354,238)	(446,838)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(92,600)	(92,640)	(40)
Total Other Financing Sources (Uses)	-	(92,600)	(92,640)	(40)
Net Change in Fund Balances	-	-	(446,878)	(446,878)
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ (446,878)	$ (446,878)

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, 2022

	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	187,300	187,300	173,673	(13,627)
Use of money and property	-	-	-	-
Total Revenues	187,300	187,300	173,673	(13,627)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	187,300	187,300	173,673	(13,627)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(187,300)	(187,300)	(173,673)	13,627
Total Other Financing Sources (Uses)	(187,300)	(187,300)	(173,673)	13,627
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ -	$ -

Concluded

This page is intentionally blank

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 Fee	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.
Rocklin Public Financing Authority Capital Projects	Accounts for Rocklin Public Financing Authority capital projects funded by bond proceeds.
Whitney Ranch Interchange Fees	This fund accounts for impact fees used to develop Highway 65 interchanges in the Whitney Ranch area.

This page is intentionally blank

City of Rocklin
Combining Balance Sheet
Capital Projects Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Park Development Fees	Community Park Fees	Capital Construction Tax	Oak Tree Mitigation Fees
ASSETS				
Cash and investments	$ 902,730	$ -	$ 5,616,043	$ 539,817
Total assets	$ 902,730	$ -	$ 5,616,043	$ 539,817
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ 141,096	$ -	$ -	$ 48,778
Due to other funds	-	173,619	-	-
Total liabilities	141,096	173,619	-	48,778
Fund Balances:				
Committed	761,634	-	5,616,043	491,039
Unassigned (Deficit)	-	(173,619)	-	-
Total fund balances	761,634	(173,619)	5,616,043	491,039
Total liabilities and fund balances	$ 902,730	$ -	$ 5,616,043	$ 539,817

Continued

City of Rocklin
Combining Balance Sheet
Capital Projects Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Whitney Ranch Trunk Sewer Project	North West Rocklin Community Park Fees	Public Facilities Impact Fees	Whitney Ranch Interchange Fees
ASSETS				
Cash and investments	$ 620,936	$ 956,157	$ 1,062,241	$ 1,447,494
Total assets	$ 620,936	$ 956,157	$ 1,062,241	$ 1,447,494
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund Balances:				
Committed	620,936	956,157	1,062,241	1,447,494
Unassigned (Deficit)	-	-	-	-
Total fund balances	620,936	956,157	1,062,241	1,447,494
Total liabilities and fund balances	$ 620,936	$ 956,157	$ 1,062,241	$ 1,447,494

Continued

City of Rocklin
Combining Balance Sheet
Capital Projects Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Total Capital Projects Nonmajor Governmental Funds	
	2022	2021
ASSETS		
Cash and investments	$ 11,145,418	$ 9,624,078
Total assets	$ 11,145,418	$ 9,624,078
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable and accrued liabilities	$ 189,874	$ 13,900
Due to other funds	173,619	201,167
Total liabilities	363,493	215,067
Fund Balances:		
Committed	10,955,544	9,611,078
Unassigned (Deficit)	(173,619)	(202,067)
Total fund balances	10,781,925	9,409,011
Total liabilities and fund balances	$ 11,145,418	$ 9,624,078

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, 2022
(With Comparative Totals for June 30, 2021)

	Park Development Fees	Community Park Fees	Capital Construction Tax	Oak Tree Mitigation Fees
REVENUES				
Taxes and assessments	$ 110,103	$ 112,646	$ -	$ 63,666
Licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	2,020	-	12,332	1,646
Contributions from developers and homeowners	-	-	1,752,919	-
Other revenue	-	-	-	-
Total Revenues	112,123	112,646	1,765,251	65,312
EXPENDITURES				
Current:				
General government	-	9,014	2,250	-
Public services	-	-	113,435	74,506
Parks and recreation	-	-	-	64,871
Capital outlay	-	-	-	-
Debt service:				
Principal	205,463	64,174	-	235,301
Interest and fiscal charges	12,473	4,336	-	14,285
Total Expenditures	217,936	77,524	115,685	388,963
Excess (Deficiency) of Revenues over Expenditures	(105,813)	35,122	1,649,566	(323,651)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(6,674)	(530,918)	(20,633)
Total Other Financing Sources (Uses)	-	(6,674)	(530,918)	(20,633)
Net Change in Fund Balances	(105,813)	28,448	1,118,648	(344,284)
Fund Balances Beginning	867,447	(202,067)	4,497,395	835,323
Fund Balances Ending	$ 761,634	$ (173,619)	$ 5,616,043	$ 491,039

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, 2022
(With Comparative Totals for June 30, 2021)

	Whitney Ranch Trunk Sewer Project	North West Rocklin Community Park Fees	Public Facilities Impact Fees	Whitney Ranch Interchange Fees
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	113,753	-	-	-
Charges for services	-	44,178	349,530	212,372
Use of money and property	1,396	2,307	2,078	3,229
Contributions from developers and homeowners	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	115,149	46,485	351,608	215,601
EXPENDITURES				
Current:				
General government	-	-	1,395	-
Public services	28,448	-	-	3,279
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	28,448	-	1,395	3,279
Excess (Deficiency) of Revenues over Expenditures	86,701	46,485	350,213	212,322
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,400)	-	(18,406)	-
Total Other Financing Sources (Uses)	(1,400)	-	(18,406)	-
Net Change in Fund Balances	85,301	46,485	331,807	212,322
Fund Balances Beginning	535,635	909,672	730,434	1,235,172
Fund Balances Ending	$ 620,936	$ 956,157	$ 1,062,241	$ 1,447,494

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Capital Projects Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Total Capital Projects Nonmajor Governmental Funds	
	2022	2021
REVENUES		
Taxes and assessments	$ 286,415	$ 952,109
Licenses and permits	113,753	77,184
Charges for services	606,080	575,277
Use of money and property	25,008	56,870
Contributions from developers and homeowners	1,752,919	2,887,627
Other revenue	-	2,800
Total Revenues	2,784,175	4,551,867
EXPENDITURES		
Current:		
General government	12,659	2,079
Public services	219,668	77,270
Parks and recreation	64,871	63,033
Capital outlay	-	1,001,074
Debt service:		
Principal	504,938	494,955
Interest and fiscal charges	31,094	43,032
Total Expenditures	833,230	1,681,443
Excess (Deficiency) of Revenues over Expenditures	1,950,945	2,870,424
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers out	(578,031)	(819,840)
Total Other Financing Sources (Uses)	(578,031)	(819,840)
Net Change in Fund Balances	1,372,914	2,050,584
Fund Balances Beginning	9,409,011	7,358,427
Fund Balances Ending	$ 10,781,925	$ 9,409,011

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, 2022

	Park Development Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 507,700	$ 507,700	$ 110,103	$ (397,597)
Licenses and permits	-	-	-	-
Intergovernmental revenues	428,000	-	-	-
Charges for services	-	-	-	-
Use of money and property	2,200	2,200	2,020	(180)
Contributions from developers and homeowners	-	-	-	-
Total Revenues	937,900	509,900	112,123	(397,777)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	472,500	44,500	-	44,500
Debt service:				
Principal	205,500	205,500	205,463	37
Interest and fiscal charges	12,500	12,500	12,473	27
Total Expenditures	690,500	262,500	217,936	44,564
Excess (Deficiency) of Revenues over Expenditures	247,400	247,400	(105,813)	(353,213)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	247,400	247,400	(105,813)	(353,213)
Fund Balances Beginning	867,447	867,447	867,447	-
Fund Balances Ending	$ 1,114,847	$ 1,114,847	$ 761,634	$ (353,213)

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, 2022

	Community Park Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 223,300	$ 223,300	$ 112,646	$ (110,654)
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	-	-	-	-
Contributions from developers and homeowners	-	-	-	-
Total Revenues	223,300	223,300	112,646	(110,654)
EXPENDITURES				
Current:				
General government	-	-	9,014	(9,014)
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	64,200	64,200	64,174	26
Interest and fiscal charges	5,400	5,400	4,336	1,064
Total Expenditures	69,600	69,600	77,524	(7,924)
Excess (Deficiency) of Revenues over Expenditures	153,700	153,700	35,122	(118,578)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(12,600)	(12,600)	(6,674)	5,926
Total Other Financing Sources (Uses)	(12,600)	(12,600)	(6,674)	5,926
Net Change in Fund Balances	141,100	141,100	28,448	(112,652)
Fund Balances Beginning	(202,067)	(202,067)	(202,067)	-
Fund Balances Ending	$ (60,967)	$ (60,967)	$ (173,619)	$ (112,652)

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, 2022

	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	11,500	11,500	12,332	832
Contributions from developers and homeowners	2,190,400	2,190,400	1,752,919	(437,481)
Total Revenues	2,201,900	2,201,900	1,765,251	(436,649)
EXPENDITURES				
Current:				
General government	-	-	2,250	(2,250)
Public safety	15,000	15,000	-	15,000
Public services	174,000	262,500	113,435	149,065
Parks and recreation	-	-	-	-
Capital outlay	136,300	31,300	-	31,300
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	325,300	308,800	115,685	193,115
Excess (Deficiency) of Revenues over Expenditures	1,876,600	1,893,100	1,649,566	(243,534)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(531,400)	(531,400)	(530,918)	482
Total Other Financing Sources (Uses)	(531,400)	(531,400)	(530,918)	482
Net Change in Fund Balances	1,345,200	1,361,700	1,118,648	(243,052)
Fund Balances Beginning	4,497,395	4,497,395	4,497,395	-
Fund Balances Ending	$ 5,842,595	$ 5,859,095	$ 5,616,043	$ (243,052)

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, 2022

	Oak Tree Mitigation Fees			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 187,900	$ 187,900	$ 63,666	$ (124,234)
Licenses and permits	-	-	-	-
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	1,800	1,800	1,646	(154)
Contributions from developers and homeowners	-	-	-	-
Total Revenues	189,700	189,700	65,312	(124,388)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	79,000	79,000	74,506	4,494
Parks and recreation	65,000	65,000	64,871	129
Capital outlay	-	-	-	-
Debt service:				
Principal	235,300	235,300	235,301	(1)
Interest and fiscal charges	14,300	14,300	14,285	15
Total Expenditures	393,600	393,600	388,963	4,637
Excess (Deficiency) of Revenues over Expenditures	(203,900)	(203,900)	(323,651)	(119,751)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(10,600)	(10,600)	(20,633)	(10,033)
Total Other Financing Sources (Uses)	(10,600)	(10,600)	(20,633)	(10,033)
Net Change in Fund Balances	(214,500)	(214,500)	(344,284)	(129,784)
Fund Balances Beginning	835,323	835,323	835,323	-
Fund Balances Ending	$ 620,823	$ 620,823	$ 491,039	$ (129,784)

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, 2022

	Whitney Ranch Trunk Sewer Project			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Licenses and permits	87,100	87,100	113,753	26,653
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Use of money and property	300	300	1,396	1,096
Contributions from developers and homeowners	-	-	-	-
Total Revenues	87,400	87,400	115,149	27,749
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	28,448	(28,448)
Parks and recreation	-	-	-	-
Capital outlay	600,000	600,000	-	600,000
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	600,000	600,000	28,448	571,552
Excess (Deficiency) of Revenues over Expenditures	(512,600)	(512,600)	86,701	599,301
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(41,100)	(41,100)	(1,400)	39,700
Total Other Financing Sources (Uses)	(41,100)	(41,100)	(1,400)	39,700
Net Change in Fund Balances	(553,700)	(553,700)	85,301	639,001
Fund Balances Beginning	535,635	535,635	535,635	-
Fund Balances Ending	$ (18,065)	$ (18,065)	$ 620,936	$ 639,001

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, 2022

	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	398,500	398,500	44,178	(354,322)
Use of money and property	3,600	3,600	2,307	(1,293)
Contributions from developers and homeowners	-	-	-	-
Total Revenues	402,100	402,100	46,485	(355,615)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	-	-
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	402,100	402,100	46,485	(355,615)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	402,100	402,100	46,485	(355,615)
Fund Balances Beginning	909,672	909,672	909,672	-
Fund Balances Ending	$ 1,311,772	$ 1,311,772	$ 956,157	$ (355,615)

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, 2022

	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	386,600	386,600	349,530	(37,070)
Use of money and property	2,600	2,600	2,078	(522)
Contributions from developers and homeowners	-	-	-	-
Total Revenues	389,200	389,200	351,608	(37,592)
EXPENDITURES				
Current:				
General government	-	-	1,395	(1,395)
Public safety	-	-	-	-
Public services	-	111,300	-	111,300
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	111,300	1,395	109,905
Excess (Deficiency) of Revenues over Expenditures	389,200	277,900	350,213	72,313
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(21,900)	(21,900)	(18,406)	3,494
Total Other Financing Sources (Uses)	(21,900)	(21,900)	(18,406)	3,494
Net Change in Fund Balances	367,300	256,000	331,807	75,807
Fund Balances Beginning	730,434	730,434	730,434	-
Fund Balances Ending	$ 1,097,734	$ 986,434	$ 1,062,241	$ 75,807

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, 2022

	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	202,200	202,200	212,372	10,172
Use of money and property	4,400	4,400	3,229	(1,171)
Contributions from developers and homeowners	-	-	-	-
Total Revenues	206,600	206,600	215,601	9,001
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services	-	-	3,279	(3,279)
Parks and recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	3,279	(3,279)
Excess (Deficiency) of Revenues over Expenditures	206,600	206,600	212,322	5,722
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	206,600	206,600	212,322	5,722
Fund Balances Beginning	1,235,172	1,235,172	1,235,172	-
Fund Balances Ending	$ 1,441,772	$ 1,441,772	$ 1,447,494	$ 5,722

Concluded

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis) - Capital Projects Major Governmental Fund
Traffic Circulation Impact Fee Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	$ 2,783,700	$ 2,783,700	$ 2,014,806	$ (768,894)
Intergovernmental revenues	502,500	502,500	502,511	11
Use of money and property	72,100	72,100	67,242	(4,858)
Total Revenues	3,358,300	3,358,300	2,584,559	(773,741)
EXPENDITURES				
Current:				
Community development	427,700	427,700	2,225	425,475
Capital outlay	1,500,000	1,500,000	-	1,500,000
Total Expenditures	1,927,700	1,927,700	2,225	1,925,475
Excess (Deficiency) of Revenues over Expenditures	1,430,600	1,430,600	2,582,334	1,151,734
OTHER FINANCING SOURCES (USES)				
Transfers in	502,500	502,500	-	(502,500)
Transfers out	(733,800)	(733,800)	(105,464)	628,336
Total Other Financing Sources (Uses)	(231,300)	(231,300)	(105,464)	125,836
Net Change in Fund Balances	1,199,300	1,199,300	2,476,870	1,277,570
Fund Balances Beginning	13,503,050	13,503,050	13,503,050	-
Fund Balances Ending	$ 14,702,350	$ 14,702,350	$15,979,920	$ 1,277,570

Continued

City of Rocklin

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis) - Capital Projects Major Governmental Fund
Community Facilities District No. 10 Projects
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ -	$ -	$ -	$ -
Contributions from Community Facilities Districts	-	-	13,000,000	13,000,000
Contributions from developers and homeowners	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	-	-	13,000,000	13,000,000
EXPENDITURES				
Current:				
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	13,000,000	13,000,000
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	13,000,000	13,000,000
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ 13,000,000	$ 13,000,000

Concluded

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.

This page is intentionally blank

City of Rocklin

Combining Balance Sheet
Permanent Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Wetlands Maintenance	Conservation Easement Endowment	Total Permanent Nonmajor Governmental Funds	
			2022	2021
ASSETS				
Restricted cash and investments	$ 56,923	$ 453,455	$ 510,378	$ 521,790
Total assets	$ 56,923	$ 453,455	$ 510,378	$ 521,790
FUND BALANCES				
Nonspendable endowments	$ 38,000	$ 453,455	$ 491,455	$ 491,455
Restricted	18,923	-	18,923	30,335
Total fund balances	$ 56,923	$ 453,455	$ 510,378	$ 521,790

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Permanent Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Wetlands Maintenance	Conservation Easement Endowment	Total Permanent Nonmajor Governmental Funds 2022	2021
REVENUES				
Use of money and property	$ (8,985)	$ 1,134	$ (7,851)	$ 6,191
Total Revenues	(8,985)	1,134	(7,851)	6,191
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	(8,985)	1,134	(7,851)	6,191
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,427)	(1,134)	(3,561)	(5,501)
Total Other Financing Sources (Uses)	(2,427)	(1,134)	(3,561)	(5,501)
Net Change in Fund Balances	(11,412)	-	(11,412)	690
Fund Balances Beginning	68,335	453,455	521,790	521,100
Fund Balances Ending	$ 56,923	$ 453,455	$ 510,378	$ 521,790

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, 2022

	Wetlands Maintenance			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ 1,600	$ 1,600	$ (8,985)	$ (10,585)
Total Revenues	1,600	1,600	(8,985)	(10,585)
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	1,600	1,600	(8,985)	(10,585)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,700)	(2,700)	(2,427)	273
Total Other Financing Sources (Uses)	(2,700)	(2,700)	(2,427)	273
Net Change in Fund Balances	(1,100)	(1,100)	(11,412)	(10,312)
Fund Balances Beginning	68,335	68,335	68,335	-
Fund Balances Ending	$ 67,235	$ 67,235	$ 56,923	$ (10,312)

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, 2022

	Conservation Easement Endowment			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Use of money and property	$ 1,500	$ 1,500	$ 1,134	$ (366)
Total Revenues	1,500	1,500	1,134	(366)
EXPENDITURES				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	1,500	1,500	1,134	(366)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,500)	(1,500)	(1,134)	366
Total Other Financing Sources (Uses)	(1,500)	(1,500)	(1,134)	366
Net Change in Fund Balances	-	-	-	-
Fund Balances Beginning	453,455	453,455	453,455	-
Fund Balances Ending	$ 453,455	$ 453,455	$ 453,455	$ -

Concluded

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.

This page is intentionally blank

City of Rocklin
Combining Balance Sheet
Debt Service Nonmajor Governmental Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Capital Construction Debt Service Fund	Rocklin Public Financing Authority Debt Service Fund	Total Debt Service Funds	
			2022	2021
ASSETS				
Cash and investments	$ -	$ 7,068	$ 7,068	$ 7,050
Restricted cash and investments	6	2,081,179	2,081,185	2,632,739
Total assets	$ 6	$ 2,088,247	$ 2,088,253	$ 2,639,789
FUND BALANCES				
Restricted	$ 6	$ 2,088,247	$ 2,088,253	$ 2,639,789
Total fund balances	$ 6	$ 2,088,247	$ 2,088,253	$ 2,639,789

City of Rocklin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Debt Service Nonmajor Governmental Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Capital Construction Debt Service Fund	Rocklin Public Financing Authority Debt Service Fund	Total Debt Service Funds	
			2022	2021
REVENUES				
Use of money and property	$ 8	$ 50,528	$ 50,536	$ 62,626
Total Revenues	8	50,528	50,536	62,626
EXPENDITURES				
Current:				
General government	2,570	-	2,570	2,675
Debt service:				
Principal	270,000	551,712	821,712	800,963
Interest, fiscal charges and fees	258,350	50,358	308,708	333,978
Total Expenditures	530,920	602,070	1,132,990	1,137,616
Excess (Deficiency) of Revenues over Expenditures	(530,912)	(551,542)	(1,082,454)	(1,074,990)
OTHER FINANCING SOURCES (USES)				
Transfers in	530,918	-	530,918	531,714
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	530,918	-	530,918	531,714
Net Change in Fund Balances	6	(551,542)	(551,536)	(543,276)
Fund Balances Beginning	-	2,639,789	2,639,789	3,183,065
Fund Balances Ending	$ 6	$ 2,088,247	$ 2,088,253	$ 2,639,789

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, 2022

	Capital Construction Debt Service Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Use of money and property	$ -	$ -	$ 8	$ 8
Total Revenues	-	-	8	8
EXPENDITURES				
Current:				
General government	3,000	3,000	2,570	430
Debt service:				
Principal retirement	270,000	270,000	270,000	-
Interest and fiscal charges	258,400	258,400	258,350	50
Total Expenditures	531,400	531,400	530,920	480
Excess (Deficiency) of Revenues over Expenditures	(531,400)	(531,400)	(530,912)	488
OTHER FINANCING SOURCES (USES)				
Transfers in	531,400	531,400	530,918	(482)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	531,400	531,400	530,918	(482)
Net Change in Fund Balances	-	-	6	6
Fund Balances Beginning	-	-	-	-
Fund Balances Ending	$ -	$ -	$ 6	$ 6

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, 2022

	Rocklin Public Financing Authority Debt Service Fund			
	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Use of money and property	$ 50,400	$ 50,400	$ 50,528	$ 128
Total Revenues	50,400	50,400	50,528	128
EXPENDITURES				
Current:				
General government	-	-	-	-
Debt service:				
Principal retirement	551,700	551,700	551,712	(12)
Interest and fiscal charges	50,400	50,400	50,358	42
Total Expenditures	602,100	602,100	602,070	30
Excess (Deficiency) of Revenues over Expenditures	(551,700)	(551,700)	(551,542)	158
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(551,700)	(551,700)	(551,542)	158
Fund Balances Beginning	2,639,789	2,639,789	2,639,789	-
Fund Balances Ending	$ 2,088,089	$ 2,088,089	$ 2,088,247	$ 158

Concluded

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.

This page is intentionally blank

City of Rocklin
Statement of Net Position
Internal Service Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Fleet Management Internal Service Fund	Risk Management Internal Service Fund	Total Internal Service Funds 2022	Total Internal Service Funds 2021
ASSETS				
Current assets:				
Cash and investments	$ 4,101,312	$ 7,936,607	$ 12,037,919	$ 10,620,200
Accounts receivable	319	-	319	15,550
Inventory and other	47,606	-	47,606	44,017
Total current assets	4,149,237	7,936,607	12,085,844	10,679,767
Non-current assets:				
Capital assets - net	6,632,544	-	6,632,544	5,586,982
Total non-current assets	6,632,544	-	6,632,544	5,586,982
Total assets	$ 10,781,781	$ 7,936,607	$ 18,718,388	$ 16,266,749
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	$ 84,247	$ 2,067	$ 86,314	$ 98,698
Claims payable	-	237,446	237,446	430,372
Compensated absences	13,683	-	13,683	16,105
Total current liabilities	97,930	239,513	337,443	545,175
Non-current liabilities:				
Claims payable	-	2,595,484	2,595,484	1,721,490
Compensated absences	1,055	-	1,055	1,859
Total non-current liabilities	1,055	2,595,484	2,596,539	1,723,349
Total liabilities	$ 98,985	$ 2,834,997	$ 2,933,982	$ 2,268,524
NET POSITION				
Net Investment in capital assets	$ 6,632,544	$ -	$ 6,632,544	$ 5,586,982
Unrestricted	4,050,252	5,101,610	9,151,862	8,411,243
Total net position	$ 10,682,796	$ 5,101,610	$ 15,784,406	$ 13,998,225

City of Rocklin
Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Fleet Management Internal Service Fund	Risk Management Internal Service Fund	Total Internal Service Funds 2022	Total Internal Service Funds 2021
OPERATING REVENUES				
Charges for services	$ 2,381,526	3,493,660	$ 5,875,186	$ 4,872,322
Intergovernmental	128,166	-	128,166	241,030
Other revenue	26,598	-	26,598	29,837
Total operating revenues	2,536,290	3,493,660	6,029,950	5,143,189
OPERATING EXPENSES				
Salaries and benefits	491,363	2,328,397	2,819,760	2,254,181
Services and supplies	1,156,495	1,165,679	2,322,174	1,787,831
Depreciation	957,993	-	957,993	805,957
Total operating expenses	2,605,851	3,494,076	6,099,927	4,847,969
Operating income (loss)	(69,561)	(416)	(69,977)	295,220
NONOPERATING REVENUES (EXPENSES)				
Gain (loss) on sale of assets	117,860	-	117,860	13,250
Investment earnings	10,135	5,991	16,126	42,479
Total nonoperating revenues (expenses)	127,995	5,991	133,986	55,729
Income (loss) before operating transfers	58,434	5,575	64,009	350,949
Transfers in	-	-	-	-
Transfers out	(48,300)	-	(48,300)	(49,246)
Income (loss) before capital contributions	10,134	5,575	15,709	301,703
Capital contributions	1,770,472	-	1,770,472	161,938
Change in net position	1,780,606	5,575	1,786,181	463,641
Total net position - beginning	8,902,190	5,096,035	13,998,225	13,534,584
Total net position - ending	$ 10,682,796	$ 5,101,610	$ 15,784,406	$ 13,998,225

City of Rocklin
Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Fleet Management Internal Service Fund	Risk Management Internal Service Fund	Total Internal Service Funds 2022	Total Internal Service Funds 2021
Cash flows from operating activities:				
Receipts from interfund services provided	$ 2,396,757	$ 3,493,660	$ 5,890,417	$ 4,856,772
Other receipts	154,764	-	154,764	270,867
Payments to suppliers for goods and services	(1,172,109)	(488,118)	(1,660,227)	(1,598,723)
Payments to employees for services	(491,441)	(2,328,397)	(2,819,838)	(2,274,259)
Net cash provided (used) by operating activities	887,971	677,145	1,565,116	1,254,657
Cash flows from noncapital financing activities:				
Interfund transactions	(48,300)	-	(48,300)	(49,246)
Net cash provided (used) by noncapital financing activities	(48,300)	-	(48,300)	(49,246)
Cash flows from capital financing activities:				
Purchases (sales) of capital assets - net	(1,885,695)	-	(1,885,695)	(225,311)
Proceeds from capital contributions	1,770,472	-	1,770,472	161,938
Net cash provided (used) by capital financing activities	(115,223)	-	(115,223)	(63,373)
Cash flows from investing activities:				
Investment income received	10,135	5,991	16,126	42,479
Net cash provided (used) by investing activities	10,135	5,991	16,126	42,479
Net increase (decrease) in cash and cash equivalents	734,583	683,136	1,417,719	1,184,517
Cash and cash equivalents - beginning	3,366,729	7,253,471	10,620,200	9,435,683
Cash and cash equivalents - ending	$ 4,101,312	$ 7,936,607	$ 12,037,919	$ 10,620,200
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	$ (69,561)	$ (416)	$ (69,977)	$ 295,220
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	957,993	-	957,993	805,957
Change in operating assets and liabilities:				
Accounts receivable	15,231	-	15,231	(15,550)
Inventory	(3,589)	-	(3,589)	(14,494)
Accounts payable and accrued liabilities	(8,877)	(3,507)	(12,384)	(79,083)
Claims payable	-	681,068	681,068	283,698
Compensated absences	(3,226)	-	(3,226)	(21,091)
Net cash provided (used) by operating activities	$ 887,971	$ 677,145	$ 1,565,116	$ 1,254,657

This page is intentionally blank

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.

This page is intentionally blank

City of Rocklin
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 3	Community Facilities District No. 6	Community Facilities District No. 7
ASSETS			
Current assets:			
Cash and investments	$ 6,683	$ 118,606	$ 107,570
Cash and investments held by trustee	-	-	185,912
Receivables	-	1,118	578
Total assets	$ 6,683	$ 119,724	$ 294,060
LIABILITIES			
Current liabilities:			
Accounts payable	$ -	$ -	$ -
Total liabilities	$ -	$ -	$ -
NET POSITION			
Restricted for individuals, organizations, and other governments	$ 6,683	$ 119,724	$ 294,060
Total net position	$ 6,683	$ 119,724	$ 294,060

Continued

City of Rocklin
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 8	Community Facilities District No. 9	Community Facilities District No. 10
ASSETS			
Current assets:			
Cash and investments	$ 223,371	$ 270,721	$ 3,805,359
Cash and investments held by trustee	-	-	3,592,087
Receivables	2,912	2,032	76,652
Total assets	$ 226,283	$ 272,753	$ 7,474,098
LIABILITIES			
Current liabilities:			
Accounts payable	$ -	$ -	$ -
Total liabilities	$ -	$ -	$ -
NET POSITION			
Restricted for individuals, organizations, and other governments	$ 226,283	$ 272,753	$ 7,474,098
Total net position	$ 226,283	$ 272,753	$ 7,474,098

Continued

City of Rocklin
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 11	Northwest Rocklin Annexation Area Trust	Totals 2022	Totals 2021
ASSETS				
Current assets:				
Cash and investments	$ 437,296	$ 16,110	$ 4,985,716	$ 874,872
Cash and investments held by trustee	908,200	-	4,686,199	7,777,619
Receivables	84,230	-	167,522	112,543
Total assets	$ 1,429,726	$ 16,110	$ 9,839,437	$ 8,765,034
LIABILITIES				
Current liabilities:				
Accounts payable	$ -	$ -	$ -	$ 192,122
Total liabilities	$ -	$ -	$ -	$ 192,122
NET POSITION				
Restricted for individuals, organizations, and other governments	$ 1,429,726	$ 16,110	$ 9,839,437	$ 8,572,912
Total net position	$ 1,429,726	$ 16,110	$ 9,839,437	$ 8,572,912

Concluded

City of Rocklin
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 3	Community Facilities District No. 6	Community Facilities District No. 7
ADDITIONS			
Taxes collected for community facilities districts	$ 3,455	$ 92,326	$ 116,032
Investment earnings	108	219	263
Other revenue	3,120	182	146
Bond issuances	-	-	-
Total additions	6,683	92,727	116,441
DEDUCTIONS			
Professional services	-	12,300	13,300
Fees and charges	-	-	1,159
Repairs and maintenance	-	-	-
Debt service principal	-	82,721	226,571
Debt service interest	-	7,550	10,518
Issuance costs	-	-	-
Total deductions	-	102,571	251,548
Change in net position	6,683	(9,844)	(135,107)
Total net position - beginning	-	129,568	429,167
Prior period adjustment - GASB 84 implementation	-	-	-
Total net position - beginning , as adjusted	-	129,568	429,167
Total net position - ending	$ 6,683	$ 119,724	$ 294,060

Continued

City of Rocklin
Combining Statement of Changes in Fiduciary Net Positio
Custodial Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 8	Community Facilities District No. 9	Community Facilities District No. 10
ADDITIONS			
Taxes collected for community facilities districts	$ 221,423	$ 262,741	$ 4,045,674
Investment earnings	292	364	5,194
Other revenue	473	310	6,431
Bond issuances	-	-	663,578
Total additions	222,188	263,415	4,720,877
DEDUCTIONS			
Professional services	14,100	14,700	31,000
Fees and charges	2,212	2,633	26,920
Repairs and maintenance	-	-	-
Debt service principal	214,081	254,909	890,000
Debt service interest	19,541	23,267	1,725,013
Issuance costs	-	-	554,791
Total deductions	249,934	295,509	3,227,724
Change in net position	(27,746)	(32,094)	1,493,153
Total net position - beginning	254,029	304,847	5,980,945
Prior period adjustment - GASB 84 implementation	-	-	-
Total net position - beginning , as adjusted	254,029	304,847	5,980,945
Total net position - ending	$ 226,283	$ 272,753	$ 7,474,098

Continued

City of Rocklin
Combining Statement of Changes in Fiduciary Net Positio
Custodial Funds
For the Year Ended June 30, 2022
(With Comparative Totals for June 30, 2021)

	Community Facilities District No. 11	Northwest Rocklin Annexation Area Trust	Total Custodial Funds 2022	Total Custodial Funds 2021
ADDITIONS				
Taxes collected for community facilities districts	$ 543,270	$ -	$ 5,284,921	$ 4,164,288
Investment earnings	1,177	-	7,617	6,209
Other revenue	493	-	11,155	8,326
Bond issuances	-	-	663,578	-
Total additions	544,940	-	5,967,271	4,178,823
DEDUCTIONS				
Professional services	20,100	-	105,500	145,900
Fees and charges	5,835	-	38,759	40,954
Repairs and maintenance	-	-	-	172,494
Debt service principal	355,000	-	2,023,282	2,859,985
Debt service interest	192,525	-	1,978,414	2,053,501
Issuance costs	-	-	554,791	-
Total deductions	573,460	-	4,700,746	5,272,834
Change in net position	(28,520)	-	1,266,525	(1,094,011)
Total net position - beginning	1,458,246	16,110	8,572,912	-
Prior period adjustment - GASB 84 implementation	-	-	-	9,666,923
Total net position - beginning , as adjusted	1,458,246	16,110	8,572,912	9,666,923
Total net position - ending	$ 1,429,726	$ 16,110	$ 9,839,437	$ 8,572,912

Concluded

ROCKLIN
CALIFORNIA

STATISTICAL INFORMATION

This page is intentionally blank

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.	168-177
Revenue Capacity These schedules contain information to help the reader assess the City's property tax.	178-181
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.	182-186
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.	187-190

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)

	2013	2014	2015	2016	2017
Governmental activities:					
Net investment in capital assets	$ 305,672,758	$ 303,473,919	$ 302,623,713	$ 312,465,313	$ 305,878,169
Restricted	15,031,994	24,905,118	22,509,945	26,651,163	28,671,195
Unrestricted	27,181,118	26,568,355	(7,435,357)	(2,310,614)	4,165,814
Total Governmental Activities Net Position	$ 347,885,870	$ 354,947,392	$ 317,698,301	$ 336,805,862	$ 338,715,178

Page 1 of 2 (continued)

City of Rocklin

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

	2018	2019	2020	2021	2022
Governmental activities:					
Net investment in capital assets	$ 314,115,482	$ 305,852,202	$ 310,136,678	$ 321,321,668	$ 313,671,890
Restricted	15,238,984	40,348,047	34,989,621	26,027,928	40,765,135
Unrestricted	5,318,242	2,040,874	3,219,038	24,261,106	52,332,480
Total Governmental Activities Net Position	$ 334,672,708	$ 348,241,123	$ 348,345,337	$ 371,610,702	$ 406,769,505

City of Rocklin

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

	2013	2014	2015	2016	2017
Expenses					
Governmental Activities:					
General Government	$ 11,213,621	$ 12,616,551	$ 12,774,913	$ 18,001,976	$ 15,594,154
Public Safety	19,848,065	20,157,508	18,646,375	18,957,624	23,573,244
Public Services	26,624,188	26,870,694	29,624,287	21,964,264	24,091,079
Parks and Recreation	-	-	-	2,623,712	1,680,297
Community Development	2,488,541	2,111,334	2,070,085	2,892,219	3,648,661
Interest Expense	709,181	521,835	570,731	423,478	997,448
Total Governmental Activities Expenses	60,883,596	62,277,922	63,686,391	64,863,273	69,584,883
Total Primary Government Expenses	60,883,596	62,277,922	63,686,391	64,863,273	69,584,883
Program Revenues					
Governmental Activities:					
Charges For Services:					
General Government	717,177	1,488,847	1,530,256	1,754,860	1,546,035
Public Safety	986,980	1,002,360	1,057,928	1,053,903	1,175,654
Public Services	2,867,552	5,164,288	4,805,284	3,176,280	1,123,692
Parks and Recreation	-	-	-	817,342	817,551
Community Development	2,838,162	3,663,216	3,821,613	5,562,685	6,166,673
Operating Grants and Contributions	7,023,612	5,027,116	5,280,395	11,304,860	8,407,506
Capital Grants and Contributions	387,952	3,031,936	185,434	12,126,192	1,979,083
Total Governmental Activities Program Revenues	14,821,435	19,377,763	16,680,910	35,796,122	21,216,194
Total Primary Government Program Revenues	14,821,435	19,377,763	16,680,910	35,796,122	21,216,194
Net (Expense)/Revenue					
Governmental activities	(46,062,161)	(42,900,159)	(47,005,481)	(29,067,151)	(48,368,689)
Total Primary Government Net Expense	(46,062,161)	(42,900,159)	(47,005,481)	(29,067,151)	(48,368,689)

Page 1 of 4 (continued)

City of Rocklin

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

	2018	2019	2020	2021	2022
Expenses					
Governmental Activities:					
General Government	$ 13,624,066	$ 17,129,907	$ 18,919,254	$ 13,264,359	$ 10,100,380
Public Safety	25,317,294	26,650,923	27,875,173	31,074,009	26,806,881
Public Services	25,484,445	24,158,972	22,608,920	25,316,166	25,268,546
Parks and Recreation	5,156,203	5,727,541	5,232,182	6,195,287	6,657,032
Community Development	5,324,033	5,083,451	4,351,848	4,384,615	3,827,237
Interest Expense	871,020	411,670	382,640	336,460	299,252
Total Governmental Activities Expenses	75,777,061	79,162,464	79,370,017	80,570,896	72,959,328
Total Primary Government Expenses	75,777,061	79,162,464	79,370,017	80,570,896	72,959,328
Program Revenues					
Governmental Activities:					
Charges For Services:					
General Government	2,033,211	1,617,348	637,675	704,469	462,529
Public Safety	1,443,940	1,472,824	1,412,661	1,532,092	1,555,297
Public Services	112,424	111,789	123,829	192,839	179,834
Parks and Recreation	1,884,019	1,262,352	1,275,472	1,383,594	1,608,690
Community Development	8,351,454	6,842,726	6,260,466	9,260,016	7,144,338
Operating Grants and Contributions	5,630,734	5,409,336	5,283,807	10,405,582	7,627,523
Capital Grants and Contributions	1,502,079	16,661,798	3,481,727	1,647,362	15,325,597
Total Governmental Activities Program Revenues	20,957,861	33,378,173	18,475,637	25,125,954	33,903,808
Total Primary Government Program Revenues	20,957,861	33,378,173	18,475,637	25,125,954	33,903,808
Net (Expense)/Revenue					
Governmental activities	(54,819,200)	(45,784,291)	(60,894,380)	(55,444,942)	(39,055,520)
Total Primary Government Net Expense	(54,819,200)	(45,784,291)	(60,894,380)	(55,444,942)	(39,055,520)

Page 2 of 4 (continued)

City of Rocklin

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

	2013	2014	2015	2016	2017
General Revenues and Other Changes In Net Position					
Governmental Activities:					
Taxes:					
Property Taxes	9,551,975	10,347,611	10,921,437	9,833,055	10,641,721
Sales and Use Taxes	6,212,703	6,329,277	7,576,526	12,868,331	12,951,595
Gas Tax	3,506,863	4,645,010	4,709,456	4,634,924	4,532,443
Transient Occupancy Tax	403,176	474,424	539,796	572,498	730,719
Other Taxes	6,890,260	6,791,713	8,402,248	8,959,418	9,510,931
Motor Vehicle Fees	3,367,965	3,610,829	3,891,452	4,218,989	4,505,705
Franchise Fees	1,904,499	1,957,384	2,059,195	2,123,205	2,119,222
Impact Fees	2,011,105	2,011,105	3,124,079	3,045,750	3,682,003
Investment Earnings	1,588,595	1,531,756	1,789,996	1,879,887	1,453,126
Other Revenues	426,653	156,152	868,893	727,498	128,143
Gain (Loss) on Sale of Assets	-	-	(189,630)	(767,147)	22,397
Extraordinary Gain on Dissolution of RDA	-	11,481,353	-	-	-
Payments to Agency Funds for Debt Defeasance	-	-	-	-	-
Total Governmental Activities	35,863,794	49,336,614	43,693,448	48,096,408	50,278,005
Total Primary Government	35,863,794	49,336,614	43,693,448	48,096,408	50,278,005
Change In Net Position					
Governmental activities	(10,198,367)	6,436,455	(3,312,033)	19,029,257	1,909,316
Total Primary Government	$ (10,198,367)	$ 6,436,455	$ (3,312,033)	$ 19,029,257	$ 1,909,316

Page 3 of 4 (continued)

City of Rocklin

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

	2018	2019	2020	2021	2022
General Revenues and Other Changes In Net Position					
Governmental Activities:					
Taxes:					
Property Taxes	11,412,312	17,790,239	19,143,185	20,385,991	21,600,498
Sales and Use Taxes	14,142,141	16,980,818	16,316,611	20,742,761	22,024,957
Gas Tax	5,007,488	4,997,713	6,150,082	4,855,477	7,311,965
Transient Occupancy Tax	871,468	1,010,227	745,025	688,896	974,865
Other Taxes	9,643,071	10,398,211	11,047,706	12,297,217	14,683,952
Motor Vehicle Fees	4,783,848	32,079	54,807	51,597	81,409
Franchise Fees	2,174,681	2,227,304	2,267,704	2,351,705	2,443,215
Impact Fees	4,444,008	2,932,544	3,399,165	3,395,078	2,734,639
Investment Earnings	1,273,404	1,920,980	2,254,102	408,164	(654,681)
Other Revenues	1,128,526	1,059,860	471,755	918,842	2,895,645
Gain (Loss) on Sale of Assets	15,608	2,731	(851,548)	13,250	117,859
Extraordinary Gain on Dissolution of RDA	-	-	-	-	-
Payments to Agency Funds for Debt Defeasance	(4,605,013)	-	-	-	-
Total Governmental Activities	50,291,542	59,352,706	60,998,594	66,108,978	74,214,323
Total Primary Government	50,291,542	59,352,706	60,998,594	66,108,978	74,214,323
Change In Net Position					
Governmental activities	(4,527,658)	13,568,415	104,214	10,664,036	35,158,803
Total Primary Government	$ (4,527,658)	$ 13,568,415	$ 104,214	$ 10,664,036	$ 35,158,803

City of Rocklin

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

	2013	2014	2015	2016	2017
General Fund:					
Nonspendable	$ 1,408,708	$ 1,408,708	$ 1,408,708	$ 1,408,708	$ 1,408,708
Committed	23,465,316	24,933,009	26,094,211	23,292,378	23,788,872
Unassigned	6,525,014	7,085,097	6,667,356	8,360,590	8,277,801
Total General Fund	31,399,038	33,426,814	34,170,275	33,061,676	33,475,381
All Other Governmental Funds:					
Nonspendable	2,569,610	13,648,993	13,043,086	13,757,503	15,437,725
Restricted	14,539,426	24,412,499	21,804,777	23,287,775	35,084,069
Committed	-	2,326,197	3,645,358	2,664,534	5,050,480
Assigned	20,538,696	5,162,428	-	-	-
Unassigned	(5,617,610)	(3,963,333)	(2,613,160)	(3,836,388)	(3,714,759)
Total All Other Governmental Funds	32,030,122	41,586,784	35,880,061	35,873,424	51,857,515
Total All Governmental Funds	$ 63,429,160	$ 75,013,598	$ 70,050,336	$ 68,935,100	$ 85,332,896

Page 1 of 2 (continued)

City of Rocklin

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

	2018	2019	2020	2021	2022
General Fund:					
Nonspendable	$ 1,057,689	$ 226,617	$ 89,773	$ 78,115	$ 54,901
Committed	24,928,400	24,830,167	15,579,960	16,818,145	26,408,553
Unassigned	8,528,815	13,157,856	12,255,196	20,424,550	21,575,015
Total General Fund	34,514,904	38,214,640	27,924,929	37,320,810	48,038,469
All Other Governmental Funds:					
Nonspendable	11,398,703	491,455	491,455	491,455	491,455
Restricted	19,018,164	43,404,491	34,861,603	25,536,473	40,273,680
Committed	11,660,760	13,562,550	16,672,706	21,942,981	25,987,868
Assigned	-	-	-	-	-
Unassigned	(1,489,422)	(399,667)	(731,310)	(345,365)	(2,210,385)
Total All Other Governmental Funds	40,588,205	57,058,829	51,294,454	47,625,544	64,542,618
Total All Governmental Funds	$ 75,103,109	$ 95,273,469	$ 79,219,383	$ 84,946,354	$ 112,581,087

City of Rocklin

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

	2013	2014	2015	2016	2017
Revenues					
Taxes and ssessments	$ 32,533,333	$ 35,251,049	$ 37,896,309	$ 40,369,523	$ 46,579,731
Licenses and permits	1,234,248	2,078,971	2,310,009	3,004,681	3,206,481
Fines and forfeitures	155,846	160,913	564,913	227,817	378,658
Intergovernmental	6,381,554	8,599,289	5,412,142	9,666,864	8,077,195
Charges for services	4,739,901	5,233,861	4,345,836	2,629,221	2,861,823
Use of money and property	2,245,163	2,428,172	2,685,218	2,778,659	2,407,423
Contributions from Community Facilities Districts	-	-	-	-	-
Contributions from developers and homeowners	770,016	1,695,692	2,850,688	4,744,217	2,017,824
Other revenues	2,568,058	2,422,566	4,237,970	6,151,550	5,499,670
Total Revenues	50,628,119	57,870,513	60,303,085	69,572,532	71,028,805
Expenditures					
General government	6,816,545	10,437,917	13,705,937	18,233,061	16,261,455
Public safety	18,326,323	18,746,706	19,489,176	20,460,097	20,758,713
Public Services	16,953,922	16,707,672	19,237,232	14,272,425	13,960,714
Parks and recreation	-	-	-	1,584,662	1,695,318
Community development	2,488,541	2,111,334	2,228,394	2,963,265	4,041,210
Capital outlay	3,457,179	8,239,277	9,313,759	17,525,161	4,863,869
Debt service:					
Principal	1,000,000	1,030,000	1,070,000	1,110,000	1,160,000
Interest and fiscal charges	720,659	534,222	584,681	438,478	683,729
Total Expenditures	49,763,169	57,807,128	65,629,179	76,587,149	63,425,008
Excess of Revenues Over(Under) Expenditures	864,950	63,385	(5,326,094)	(7,014,617)	7,603,797
Other Financing Sources(Uses)					
PERS side-fund payoff	-	-	-	-	-
Extraordinary loss on dissolution of RDA	-	-	-	-	-
Gain (loss) on sale of assets	5,000	-	-	-	-
Transfers from (to) agency funds	-	-	-	-	-
Transfer from successor agency	-	11,481,353	-	-	-
Transfers from (to) internal service funds	-	39,700	362,832	46,600	51,500
Defeasance of debt	-	-	-	-	(1,401,322)
Long-term debt proceeds	-	-	-	5,852,781	10,143,821
Total Other Financing Sources(Uses)	5,000	11,521,053	362,832	5,899,381	8,793,999
Special Items	-	-	-	-	-
Net Change In Fund Balances	$ 869,950	$ 11,584,438	$ (4,963,262)	$ (1,115,236)	$ 16,397,796
Debt Service as Percentage of Noncapital Expenditures	3.7%	3.2%	3.0%	2.6%	3.1%

Page 1 of 2 (continued)

City of Rocklin

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

	2018	2019	2020	2021	2022
Revenues					
Taxes and ssessments	$ 47,254,480	$ 57,209,318	$ 59,761,843	$ 66,307,219	$ 71,341,177
Licenses and permits	3,819,110	3,459,621	3,711,150	5,360,470	4,627,174
Fines and forfeitures	428,674	434,809	360,689	388,974	366,458
Intergovernmental	8,450,768	3,454,813	4,695,501	4,014,160	5,538,565
Charges for services	4,071,862	3,560,821	2,972,542	2,867,394	2,875,150
Use of money and property	2,232,378	2,951,821	3,173,650	1,062,862	540,780
Contributions from Community Facilities Districts	-	15,004,585	-	-	13,000,000
Contributions from developers and homeowners	2,861,773	1,785,491	1,616,562	2,887,627	1,752,919
Other revenues	6,403,899	5,602,179	4,008,934	3,979,289	3,020,547
Total Revenues	75,522,944	93,463,458	80,300,871	86,867,995	103,062,770
Expenditures					
General government	12,924,203	17,007,146	21,348,114	13,919,998	11,024,751
Public safety	22,357,043	24,431,060	28,092,395	30,201,672	30,773,624
Public Services	13,654,648	13,705,894	13,959,688	13,504,844	13,503,446
Parks and recreation	4,862,875	5,638,206	5,748,384	6,344,429	6,679,151
Community development	4,941,424	4,851,224	4,525,119	4,326,346	4,582,399
Capital outlay	22,961,872	6,252,105	16,448,706	11,220,053	7,246,514
Debt service:					
Principal	1,811,481	1,069,678	1,241,255	1,295,918	1,326,650
Interest and fiscal charges	691,572	403,221	434,189	377,010	339,802
Total Expenditures	84,205,118	73,358,534	91,797,850	81,190,270	75,476,337
Excess of Revenues Over(Under) Expenditures	(8,682,174)	20,104,924	(11,496,979)	5,677,725	27,586,433
Other Financing Sources(Uses)					
PERS side-fund payoff	-	-	-	-	-
Extraordinary loss on dissolution of RDA	-	-	-	-	-
Gain (loss) on sale of assets	-	-	-	-	-
Transfers from (to) agency funds	-	-	-	-	-
Transfer from successor agency	-	-	-	-	-
Transfers from (to) internal service funds	57,400	65,436	(4,557,107)	49,246	48,300
Defeasance of debt	(5,000,077)	-	-	-	-
Long-term debt proceeds	8,000,077	-	-	-	-
Total Other Financing Sources(Uses)	3,057,400	65,436	(4,557,107)	49,246	48,300
Special Items	(4,605,013)	-	-	-	-
Net Change In Fund Balances	$ (10,229,787)	$ 20,170,360	$ (16,054,086)	$ 5,726,971	$ 27,634,733
Debt Service as Percentage of Noncapital Expenditures	4.1%	2.1%	2.3%	2.4%	2.4%

City of Rocklin

Assessed Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	City of Rocklin				Total Direct Tax Rate
	Secured	Public Utility	Unsecured	Taxable Assessed Value	
2013	$ 6,143,416,610	$ 8,476,688	$ 124,062,108	$ 6,275,955,406	1.00
2014	6,603,652,182	9,515,170	130,907,829	6,744,075,181	1.00
2015	7,140,101,337	9,515,170	123,619,076	7,273,235,583	1.00
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

Source: Placer County Assessor's Office

City of Rocklin

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(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
2013	1.000	1.000	0.024	0.029	0.136	0.054	0.045	0.000	1.286
2014	1.000	1.000	0.022	0.028	0.136	0.044	0.051	0.000	1.281
2015	1.000	1.000	0.020	0.019	0.136	0.046	0.048	0.000	1.270
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

Source: Placer County Assessor Tax Rate Table

City of Rocklin

Principal Property Tax Payers
Current Year and Nine Years Ago
(amounts expressed in thousands)

		2022			2013		
Taxpayer	Primary Land Use	(1) Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Meridian Apartments LP	Residential	$ 80,110,962	1	0.67%			
MGP X Properties LLC	Commercial	67,893,903	2	0.57%			
TCG Rocklin Campus LLC	Institutional	60,072,985	3	0.51%			
Garnet Creek LLC	Residential	56,826,447	4	0.48%			
Evergreen SR 1011 LP	Commercial	53,254,790	5	0.45%			
PF Portfolio 2 LP	Commercial	42,180,000	6	0.36%			
Winsted Apartments LP	Residential	39,933,173	7	0.34%			
MG Rocklin California LLC	Institutional	39,439,395	8	0.33%			
Demmon Rocklin Ranch Partners LP	Residential	39,318,257	9	0.33%			
Walmart Real Estate Business Trust	Commercial	39,160,781	10	0.33%			
MGP X Properties LLC	Commercial				62,370,791	1	0.99%
Meridian Apartments LP	Residential				48,262,898	2	0.77%
Demmon Rocklin Ranch Partners LP	Residential				33,971,853	3	0.54%
Sunset Court at Stanford Ranch-344 LLC	Residential				31,343,200	4	0.50%
Evergreen Rocklin Land Joint Venture	Commercial				29,810,000	5	0.47%
Rocklin MSL LLC	Institutional				28,441,884	6	0.45%
Montessa At Rocklin LLC	Residential				27,553,000	7	0.44%
United Natural Foods Inc.	Industrial				27,149,300	8	0.43%
Winstead Partners LLC	Residential				25,574,811	9	0.41%
Williams Portfolio 8	Commercial				24,772,170	10	0.39%
Totals		$ 518,190,693		4.36%	$339,249,907		5.41%

Source(s): HdL Coren and Cone and Placer County Assessor Combined Tax Rolls and the SBE Non Unitary Tax Roll and Placer County Assessor 2006/07 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

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	As Percent Of Tax Levy
2013	$ 9,551,975	$ 9,551,975	100.00%	$ -	$ 9,551,975	100.00%
2014	10,347,611	10,347,611	100.00%	-	10,347,611	100.00%
2015	10,921,437	10,921,437	100.00%	-	10,921,437	100.00%
2016	9,833,055	9,833,055	100.00%	-	9,833,055	100.00%
2017	10,641,721	10,641,721	100.00%	-	10,641,721	100.00%
2018	11,412,312	11,412,312	100.00%	-	11,412,312	100.00%
2019	17,790,239	17,790,239	100.00%	-	17,790,239	100.00%
2020	19,143,185	19,143,185	100.00%	-	19,143,185	100.00%
2021	20,385,991	20,385,991	100.00%	-	20,385,991	100.00%
2022	21,600,498	21,600,498	100.00%	-	21,600,498	100.00%

Source: City financial records

Note:

Amounts reported and collected under the Teeter Plan in which all taxes are distributed to the City in the year of the levy with the County of Placer retaining any interest or penalties on uncollected balances.

In 2019, there was a classification change of revenue received for Property Tax in Lieu of Vehicle License Fees out of Motor Vehicle Fees and over to Property taxes.

City of Rocklin

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities: Direct Borrowings	Governmental Activities: Certificates of Participation	Governmental Activities: Refunding Revenue Bonds	Governmental Activities: Total Governmental Activities	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2013	$ -	$ 2,860,000	$ 9,530,000	$ 12,390,000	$ 12,390,000	0.6%	$ 212
2014	-	2,430,000	8,930,000	11,360,000	11,360,000	0.6%	190
2015	-	1,980,000	8,310,000	10,290,000	10,290,000	0.5%	172
2016	-	1,515,000	7,665,000	9,180,000	9,180,000	0.4%	152
2017	-	-	16,445,000	16,445,000	16,445,000	0.8%	255
2018	6,683,596	-	9,593,667	16,277,263	16,277,263	0.7%	244
2019	6,133,919	-	9,046,116	15,180,035	15,180,035	0.6%	219
2020	5,137,665	-	8,773,565	13,911,230	13,911,230	0.5%	198
2021	4,101,747	-	8,486,015	12,587,762	12,587,762	0.5%	179
2022	3,045,097	-	8,188,464	11,233,561	11,233,561	0.4%	157

Source: City financial records, California State Dept of Finance, ESRI

City of Rocklin
Direct and Overlapping Debt
June 30, 2022

2021/2022 Assessed Valuation: $ 11,880,629,691

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	$ 158,510,000	15.230%	$ 24,141,073
Rocklin Unified School District	33,404,703	99.113%	33,108,403
Placer Union High School District	58,471,050	3.238%/8.914%	4,096,432
Roseville Joint Union High School District	117,367,939	0.061%	71,594
Loomis Union School District	1,265,000	11.731%	148,397
Roseville City School District	10,609,759	0.102%	10,822
Rocklin Unified School District Community Facilities District No. 1	9,147,139	100%	9,147,139
Rocklin Unified School District Community Facilities District No. 2	6,433,544	100%	6,433,544
Rocklin Unified School District Community Facilities District No. 3	25,075,000	100%	25,075,000
City of Rocklin Community Facilities District No. 6	301,844	100%	301,844
City of Rocklin Community Facilities District No. 7	237,329	100%	237,329
City of Rocklin Community Facilities District No. 8	781,166	100%	781,166
City of Rocklin Community Facilities District No. 9	930,144	100%	930,144
City of Rocklin Community Facilities District No. 10	50,985,000	100%	50,985,000
City of Rocklin Community Facilities District No. 11	4,460,000	100%	4,460,000
California Municipal Finance Authority Community Facilities District No. 2020-5	2,845,000	100%	2,845,000
California Statewide Community Development Authority 1915 Act Bonds	15,723,278	100%	15,723,278
Total overlapping tax and assessment debt			$ 178,496,165
Direct and Overlapping General Fund Debt:			
Placer County General Fund Obligations	$ 85,380,000	13.212%	$ 11,280,406
Placer County Office of Education Certificates of Participation	245,000	13.212%	32,369
Sierra Joint Community College District Certificates of Participation	1,189,000	10.077%	119,816
Rocklin Unified School District Certificates of Participation	20,226,000	99.113%	20,046,595
Roseville Joint Union High School District Certificates of Participation	61,150,000	0.061%	37,302
Roseville City School District Certificates of Participation	8,114,261	0.102%	8,277
City of Rocklin Lease Revenue Bonds	7,665,000	100%	7,665,000
City of Rocklin Direct Borrowings	3,326,894	100%	3,326,894
South Placer Fire Protection District Certificates of Participation	4,680,000	0.897%	41,980
Placer Mosquito & Vector Control District Certificates of Participation	2,133,000	13.212%	281,812
Total direct and overlapping general fund debt			$ 42,840,451
Overlapping Tax Increment Debt (Successor Agency)	$ 16,850,000	100%	$ 16,850,000
Total direct debt			**$ 10,991,894**
Total overlapping debt			$ 227,194,722
Combined Total Debt			$ 238,186,616 [2]

Ratios to Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	1.50%
Total Direct Debt	0.09%
Combined Total Debt	2.00%

Ratios to Redevelopment Successor Agency Incremental Valuation ($1,103,515,314):

Total Overlapping Tax Increment Debt	1.42%

(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

Legal Debt Margin Information
Last Ten Fiscal Years

	2013	2014	2015	2016	2017
Debt limit	$ 921,512,492	$ 990,547,827	$ 1,071,015,201	$ 1,226,867,673	$ 1,309,781,510
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	$ 921,512,492	$ 990,547,827	$ 1,071,015,201	$ 1,226,867,673	$ 1,309,781,510
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%

Page 1 of 2 (continued)

City of Rocklin

Legal Debt Margin Information
Last Ten Fiscal Years

	2018	2019	2020	2021	2022
Debt limit	$ 1,329,620,375	$ 1,443,718,209	$ 1,559,409,522	$ 1,652,875,318	$ 1,751,525,094
Total net debt applicable to limit	-	-	-	-	-
Legal debt margin	$ 1,329,620,375	$ 1,443,718,209	$ 1,559,409,522	$ 1,652,875,318	$ 1,751,525,094
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%

Legal Debt Margin Calculation for Fiscal Year 2022:

Assessed value - based on secured roll	$11,676,833,963
Debt limit (15% of assessed value)	1,751,525,094
Debt applicable to limit:	
None	-
Legal Debt Margin	$ 1,751,525,094

City of Rocklin

Pledged-Revenue Coverage

Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Lease Revenue Bonds										
Police Department										
Building Lease Revenue	$ -	$ -	$ -	$ -	$ -	$ 513,939	$ 458,034	$ 418,322	$ 531,537	$ 530,918
Debt service:										
Principal	-	-	-	-	-	495,000	520,000	245,000	260,000	270,000
Interest	-	-	-	-	180,973	328,725	303,350	284,225	271,600	258,350
Total	-	-	-	-	-	823,725	823,350	529,225	531,600	528,350
Coverage	0.00	0.00	0.00	0.00	0.00	0.62	0.56	0.79	1.00	1.00
Certificates of Participation										
Police Department										
Building Lease Revenue	$ 536,027	$ 535,807	$ 539,302	$ 536,454	$ 516,077	n/a	n/a	n/a	n/a	n/a
Debt service:										
Principal	415,000	430,000	450,000	465,000	485,000	n/a	n/a	n/a	n/a	n/a
Interest	121,028	105,810	89,305	71,455	31,078	n/a	n/a	n/a	n/a	n/a
Total	536,028	535,810	539,305	536,455	516,078	n/a	n/a	n/a	n/a	n/a
Coverage	1.00	1.00	1.00	1.00	1.00	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.

Source: City of Rocklin

City of Rocklin

Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	Population	Per Capita Personal Income	Personal Income (in thousands)	Unemployment Rate
2013	58,484	$ 33,015	$ 1,930,849	5.2%
2014	59,672	32,299	1,927,346	4.3%
2015	59,746	33,299	1,989,482	6.3%
2016	60,351	34,412	2,076,853	5.1%
2017	64,417	32,546	2,096,573	4.5%
2018	66,830	33,767	2,256,661	4.0%
2019	69,249	35,317	2,445,694	3.0%
2020	70,350	36,218	2,547,970	3.0%
2021	70,469	38,073	2,683,022	7.1%
2022	71,663	40,049	2,870,072	3.4%

Source:
Population: California State Department of Finance.
Unemployment Data: California Employment Development Department.
Income, Age, and Education Data: ESRI - Demographic Estimates are based on the last available Census. Projections are developed by incorporating all of the prior census data released to date.
Demographic Data is totaled from Census Block Groups that overlap the City's boundaries 2010 and later - Income, Age and Education Data - US Census Bureau, most recent American Community Survey

City of Rocklin

Principal Employers - Top 10
Current Year and Nine Years Ago

	2022			2013		
Employer	Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Horizon West Healthcare, Inc.	1,204	1	19.55%			
Sierra Joint Community College District	1,200	2	19.49%	491	3	13.21%
Rocklin Unified School District	1,000	3	16.24%	1,000	1	26.90%
S.E. Scher Corporation	663	4	10.77%			
Oracle America, Inc.	500	5	8.12%	799	2	21.49%
American Healthcare Administrative Services, Inc.	490	6	7.96%			
United Natural Foods West, Inc. (UNFI)	385	7	6.25%			
Jeld-Wen, Inc.	277	8	4.50%			
City of Rocklin	238	9	3.87%	224	5	6.02%
Educational Media Foundation (K-LOVE Radio)	200	10	3.25%	205	7	5.51%
Walmart				214	6	5.76%
Esurance				341	4	9.17%
R.C. Willey				165	8	4.44%
Gold Country Broker				145	9	3.90%
Ecorp Consulting				134	10	3.60%
Total	6,157		100.00%	3,718		100.00%

Source: Lightcast, ESRI and D&B Hoovers, City of Rocklin as of October 11, 2022
Note: Number of Employees are self-reported by Employers.

City of Rocklin

Operating Indicators By Function
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function:										
Public Safety										
911 Calls processed	13,015	13,950	13,810	15,322	18,638	17,271	18,215	18,736	20,184	Note 3
Officer initiated activity	25,273	20,626	25,048	21,008	21,221	23,018	25,801	18,524	20,634	Note 3
Felony arrests	472	498	310	291	306	253	241	295	301	Note 3
Misdemeanor arrests	775	710	838	782	740	922	893	647	760	Note 3
Citations issued	2,639	3,037	3,607	3,317	2,704	3,648	3,701	2,190	3,091	Note 3
Community Development										
Building Permits Issued- SFR[1]	125	286	389	536	68	530	434	363	591	196
Building Permits Issued- MFR Units[2]	3	111	310	178	319	-	-	-	195	318
Building Permits Issued- Commercial	45	86	69	65	58	36	38	28	28	31
Building Permits Issued- Pools	59	77	138	163	142	154	186	158	241	176

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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
Public Services										
Miles of streets	181	183	190	196	197	198	201	207	211	214
Number of street lights	4,880	4,926	5,133	5,301	5,317	5,339	5,343	5,445	5,585	5,632
Miles of off-street bikeways	19	21	24	26	26	26	26	26	26	26
Recreation										
Parks	32	32	32	33	34	36	36	37	37	37
Community centers	2	2	2	2	2	2	2	2	2	2

Source: City of Rocklin

CITY OF ROCKLIN, CALIFORNIA

APPROPRIATIONS LIMIT SCHEDULE AND INDEPENDENT ACCOUNTANT'S REPORT

For the Year ended June 30, 2022

* * *

Chavan & Associates, LLP
Certified Public Accountants
15105 Concord Circle, Suite 130
Morgan Hill, CA 95037

CITY OF ROCKLIN, CALIFORNIA

APPROPRIATIONS LIMIT SCHEDULE AND INDEPENDENT ACCOUNTANT'S REPORT

FOR THE YEAR ENDED JUNE 30, 2022

TABLE OF CONTENTS

	PAGE NO.
INDEPENDENT ACCOUNTANT'S REPORT	1 - 2
APPROPRIATIONS LIMIT SCHEDULE	3
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, 2022.

The City's management is responsible for the appropriations limit calculation for the year ended June 30, 2022. 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, 2022 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..

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

15105 Concord Circle, Suite 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

4. We agreed the prior year appropriations limit in the accompanying Appropriation Limit Schedule to the to the prior year appropriations limit adopted by the City Council.

   Finding: 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, 2021. 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 information and use of City Council and the City's management, and is not intended to be and should not be used by anyone other than these specified parties..

C & A LLP

December 20, 2022
Morgan Hill, California

15105 Concord Circle, Suite 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

CITY OF ROCKLIN, CALIFORNIA

APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

	Amount	Source
A. Appropriations limit for the year ended June 30, 2021	$ 51,150,329	Prior Year Schedule
B. Calculation Factors:		
1. Population increase %	1.0279 [1)]	State Department of Finance
2. Inflation increase %	1.0573	State Department of Finance
3. Total adjustment factor %	1.0868	B1 x B2
C. Annual adjustment Increase (Rounded)	4,439,849	[(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	4,439,849	(C+D)
F. Appropriations limit for the year ending June 30, 2022	$ 55,590,178	(A+E)

[1)] Greater of population increase % for:

City of Rocklin	1.0279
Placer County	1.0150

NOTES TO THE APPROPRIATIONS LIMIT SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

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 2021-22 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 2021-22 represents the annual percentage change in population for the City.

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.

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, 2022, and have issued our report thereon dated December 20, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards and *Government Auditing Standards*

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 entity'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 doesn't 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.

115105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to management.

Qualitative Aspects of the Entity'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. 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

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 accumulated depreciation related to capital assets and unfunded liabilities and related expenses based on assumptions in actuarial studies performed on defined benefit plans (GASB 68 and 75).

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, receivables, loans receivable, capital assets, long-term liabilities, and defined benefit plans.

115105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

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. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

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 The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

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.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated December 20, 2022.

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 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 entity, 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.

115105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

This report is intended solely for the information and use of the Council 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

December 20, 2022
Morgan Hill, California

115105 Concord Circle, Ste. 130, Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

To the City Council and Management of the
City of Rocklin

Introduction and Internal Controls

In planning and performing our audit of the basic financial statements of the City of Rocklin, as of and for the year ended June 30, 2022, 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity'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, such that there is a reasonable possibility that a material misstatement of the City'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 material weaknesses. 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.

Upcoming Accounting Pronouncements

The following is a summary of new accounting pronouncements from the Governmental Accounting Standards Board:

GASB Statement No. 94, Public-Private Partnerships and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs

15105 Concord Circle, Suite 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are to be effective for financial statements for periods beginning after June 15, 2022. Earlier application is encouraged.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements

GASB 96 provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, Leases. GASB 96 is effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 99, Omnibus 2022

Omnibus statements are issued by GASB to address practice issues identified after other standards have been approved for implementation. Omnibus statements "clear up the loose ends" for recent prior statements GASB has issued. This Omnibus addresses recent pronouncements, including GASB 87 – Leases, GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements, and GASB 96 – Subscription-Based Information Technology Arrangements.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic.

15105 Concord Circle, Suite 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

GASB Statement No. 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements.
The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. 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.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

15105 Concord Circle, Suite 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

Purpose of Communication

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing, and communicate additional information that may be relevant to future City decision making. Accordingly, this communication is not intended to be and should not be used for any other purpose.

C & A LLP

December 20, 2022
Morgan Hill, California

15105 Concord Circle, Suite 130 Morgan Hill, CA 95037
Tel: 408-217-8749 • E-Fax: 408-872-4159
info@cnallp.com • www.cnallp.com

ROCKLIN
CALIFORNIA

City Council Staff Report

Subject: Quarterly Financial Report and Amending the Fiscal Year 2022/23 Budget

Date: March 14, 2023

Submitted By: Andy Schiltz, Principal Management Analyst
Daniel Choe, Deputy Director of Administrative Services

Department: Administrative Services - Finance

Recommendation:
Adopt a Resolution of the City Council of the City of Rocklin Accepting the Quarterly Financial Report for the Quarter Ended December 31, 2022, and Amending the Fiscal Year 2022/23 Budget.

Background:

The quarterly financial report provides an overview of the City of Rocklin's current financial position. The City departments and the Finance division evaluate budget-to-actual performance for fiscal soundness or potential issues requiring immediate actions, recommend any necessary mitigating plan, if needed, and to make operational changes as required. The full City Council Staff Report is included as Attachment 1.

Fiscal Impact:

Sufficient funds are available in their respective funds in the Fiscal Year 2022/23 Operating Budget to support the staff recommendations.

ATTACHMENTS:
1. Staff Report - Quarterly Financial Report
2. Staff Report Attachment - RPSF Award Letter
3. Staff Report Attachment - Class Specification for Principal IT Analyst
4. Staff Report Attachment - Class Specification for Permit Center Supervisor
5. Resolution - Budget Amendments
6. Resolution Exhibit A - FY 2022/23 2nd Quarter Financial Report
7. Resolution Exhibit B - Budget Amendments
8. Resolution Exhibit C - Management Salary Schedule A
9. Resolution Exhibit D - Management Salary Schedule B

10. Resolution Exhibit E - Public Service Employees Salary Schedule A
11. Resolution Exhibit F - Public Service Employees Salary Schedule B

City Council Report

Subject: Quarterly Financial Report and Amending the Fiscal Year 2022/23 Budget

Date: March 14, 2023

Submitted by: Daniel Choe, Deputy Director of Administrative Services
Andy Schiltz, Principal Management Analyst

Department: Administrative Services Department - Finance

Recommendation:

Adopt a Resolution of the City Council of the City of Rocklin Accepting the Quarterly Financial Report for the Quarter Ended December 31, 2022, and Amending the Fiscal Year 2022/23 Budget.

Background:

The quarterly financial report provides an overview of the City of Rocklin's current financial position. The City departments and the Finance division evaluate budget-to-actual performance for fiscal soundness or potential issues requiring immediate actions, recommend any necessary mitigating plan, and to make operational changes as required.

Fiscal Year 2021/22 General Fund Unassigned Fund Balance

As presented in the fiscal year (FY) 2021/22 Annual Comprehensive Financial Report (ACFR), year-end net resources resulted in one-time General Fund budgetary resources of approximately $9 million. The City's Key Management Practices (KMPs), as amended on June 28, 2022 by Resolution No. 2022-145, require all of these one-time budgetary resources be allocated to supplement certain reserves and used to reduce pension unfunded accrual liabilities.

With the higher than expected one-time budgetary resources realized in FY 2021/22, staff recommends adjusting the set allocation percentages as outlined in the General Fund – Special Reserve Fund of the KMPs. The recommended changes are reflected in the table below.

Reserves	KMPs Allocation PCT	KMPs Allocation Amount	Proposed Allocation PCT	Proposed Allocation Amount
Economic Reserve	10%	898,040	5%	449,000
Building Reserve	20%	1,796,079	10%	898,000
Retiree's Health Fund	5%	449,020	2.5%	224,500
Fleet Capital Reserve	20%	1,796,079	10%	898,000
Pension Unfunded Liability	35%	3,143,139	17.5%	1,571,600
City Council Community Fund	10%	898,040	55%	4,939,297
Total	100%	8,980,397	100%	8,980,397

Staff also recommends augmenting the City Council Community Fund allocation with the budgetary resources outlined above for the one-time expenditures to support the City Council priorities and the City's core services. The following table provides a summary of the proposed commitments. These funds will be set aside in the General Fund, and will be appropriated to projects when each project/purchase is identified and contracts are brought to the City Council for approval.

Commitments		Amount
SWRA Building Demolition		1,000,000
Future Fire Station		1,500,000
Purchase of Dual Band Radios		350,000
Mow Equipment		250,000
Zoning Code Update		500,000
Legal Services		1,000,000
Section 115 Pension Prefunding Trust		339,297
Total Commitments	$	4,939,297

FY 2022/23 Quarterly Financial Report

The Quarterly Financial Report for the quarter ended December 31, 2022 is included as Exhibit A to the Resolution. As part of this review, staff has identified areas requiring operational changes, as well as necessary budget amendments previously approved by the City Council after its December 13, 2022 adoption of the First Quarter Financial Report

and amended budget. The recommended changes and amendments are attached as Exhibit B to the Resolution. The following provides details on recommended budget amendments:

Recommended General Fund Budget Adjustments:

Transient Occupancy Tax, Net Change: $150,000

On November 8, 2022, the voters approved Measure F, the Transient Occupancy Tax Measure, increasing the tax rate from eight percent to 10 percent. Transient Occupancy Tax (TOT) is a general tax and can be used for any general government purposes. TOT is a tax collected on the rent charged to transient guests in hotels, motels, inns, and properties rented through home sharing services. The TOT rate increase is estimated to generate additional revenue of $150,000 in the current fiscal year.

City Attorney's Office, Net Request: $1 million

The City Attorney's Office is responsible for advising city officials in all legal matters pertaining to City business. The City Attorney is requesting additional funding for outside professional legal services due to a staffing vacancy in the City Attorney's Office and on-going litigation, as well as funding to acquire law office management software. Funds will be offset by FY 2021/22 General Fund surplus.

Community Development Department, Net Request: $0 (0.0 FTE)

The City contracted with Matrix Consulting Group to conduct an operational and organizational assessment of the Community Development Department to establish an improved functional structure in the Department. In the report, it was noted that the City is currently utilizing the classification of Office Assistant II and Senior Office Assistant to conduct intake of projects, route plans, manage the review process, and answer technical questions related to permitting and approval requirements. This work is typically assigned to Technician-level classifications. Therefore, the Department is requesting to add three Planning/Building Technician I/II (3.0 FTE) positions, and to delete two Office Assistant II (2.0 FTE) and one Senior Office Assistant (1.0 FTE) positions to better align the duties and responsibilities of the positions. Human Resources met and conferred with the Public Service Employees Bargaining Unit Represented by AFSCME regarding the proposed changes in accordance with the City's Employee-Employer Resolution (EER). Savings anticipated from the two vacant Office Assistant positions will offset the anticipated cost increases resulting from the recommended position changes.

Fire Department, Net Request: $0

The Fire Department received a local grant funding from the Rocklin Public Safety Foundation for the purchase of five mobile, in-vehicle all band radios, capable of communicating with neighboring jurisdictions in an amount of $41,700 (Attachment 2). Staff recommends increasing the revenue and expenditure budgets in the Department by $41,700 to account for and administer the grant.

Information Technology, Net Request: $54,600 (1.0 FTE)

The operational and organizational assessment report of the Community Development Department further noted that to expedite the implementation of software programs which will significantly improve the city's permitting operations, simplify the work of staff in the Department, improve customer service, and provide for significant efficiencies once fully implemented, an additional IT support is necessary. Therefore, IT is requesting to add one Principal Information Technology Analyst (1.0 FTE) position to provide resources and knowledge needed to adequately support IT applications/software needs of the Community Development Department and other departments. Having a management position will provide flexibility and enable IT to realign staff resources within the IT division to provide increased support on department enterprise applications. The Principal Information Technology Analyst position is a new classification replacing the Senior Network Services Administrator classification. The Senior Network Administrator classification will be abolished.

The Principal Information Technology Analyst classification (Attachment 3) will be placed at Range 16 of the Management Salary Schedule ($93,767- $129,258 annually). (Exhibit C & D to the Resolution.) The determination to place the Principal Information Technology Analyst in the Management Unit was made based on the definition of a management employee in the EER. The position will provide significant input to formulating and administering City policies and programs and will have the authority to exercise independent judgment to hire, transfer, suspend promote, discharge, etc. as defined in the EER. In addition, the Principal Information Technology Analyst meets the FLSA Computer employee exemption given the assigned salary range and the primary duties are consistent with a combination of professional application analysis and design and testing of computer programs and applications.

Parks and Recreation Department, Net Change: $91,000

On November 8, 2022, the City Council adopted Resolution No. 2022-222 approving the Lease Agreement with Adventure Operations, LLC for Quarry Park Adventures. The new lease agreement requires Adventure Operations to provide 12 percent of earned gross receipts to the City. Staff recommends increasing the revenue budget in the Parks and Recreation Department by $107,000 to account for the contracted revenues and increasing the expenditure budget by $16,000, for a new total expenditure budget of $120,500, to account for utilities expenses for the remainder of the fiscal year.

Recommended Non-General Fund Budget Adjustments:

Quarry Park Amphitheater Events Fund (111), Net Request: $13,500

The Parks and Recreation Department is responsible for planning, coordinating, advertising, and hosting concerts and various events at Quarry Park Amphitheater. With the concert event operations bring handled by the City, staff recommends increasing the expenditure budget in Fund 111 by $109,500, for a new total

expenditure budget of $165,000, to account for related expenses as a result of bringing the operation in-house, and increase the revenue budget by $68,000, for a new total revenue budget of $151,500, to account for anticipated revenues from upcoming events. The remaining obligations of $13,500 will be appropriated from the Fund 111 unassigned fund balance.

SB 325 Gas Tax Fund (210), Net Request: $395,400

The 2023-2027 Capital Improvement Plan adopted on June 28, 2022 included funding for the Stormwater Pipe Replacement Program to support projects such as the Springview Drive Pipe Replacement Project. On November 8, 2022, staff recommended funding this project from the SB1 Road Maintenance and Rehab (RMRA) Fund for greater project flexibility and the budget was appropriated in the SB1 RMRA Fund in the amount of $395,400. However, the expenditure budget for the Stormwater Pipe Replacement Program in the SB325 Gas Tax Fund was also inadvertently reduced by the like amount. Staff recommends restoring the funding in the SB325 Gas Tax Fund in the amount of $395,400 to provide continued program needs for the Stormwater Pipe Replacement Program.

Additionally, staff recommends adoption of revised Public Service Employees Salary Schedules A and B (Exhibits E & F to the Resolution) and approval to modify the class specification (Attachment 4) to reflect the updated title of Permit Center Supervisor, formerly Permit Center Coordinator, and removes the Permit Center Coordinator classification. Human Resources met and conferred with the Public Service Employees Bargaining Unit represented by AFSCME regarding the proposed changes in accordance with the EER.

The actions recommended in this Report address the adjustments necessary to implement the City's operational requirements for the remainder of the current fiscal year and provides additional resources for priorities and services as directed by the City Council.

ROCKLIN PUBLIC SAFETY FOUNDATION

SUPPORTING POLICE & FIRE

Our Mission: The Rocklin Public Safety Foundation (RPSF) is a 501(c)(3) nonprofit organization that exists to support and enhance the Police and Fire Departments in the City of Rocklin, California.

BOARD OF DIRECTORS

Mariella Platner
President

Scott Yuill
Past President

Jeremy Cappalo
Vice President

Frank Messina
Treasurer

Braden Moulton
Secretary

Ken Broadway

Carlos Valdez

Mark Storace

Martin Flowers

NON-VOTING MEMBERS

Reginald Williams
Rocklin Fire Chief

Rustin Banks
Rocklin Police Chief

Wendy Smith
Rocklin Crime Prevention, Communications Programs, & Volunteer Coordinator

Rocklin Fire Department / City of Rocklin Finance Department
4060 Rocklin Rd
Rocklin CA 95677

January 29, 2023

Dear Chief Williams,

It is our pleasure to inform you and the City of Rocklin that on Tuesday, January 17, 2023, the Rocklin Public Safety Foundation approved funding the purchase of 5 (five) mobile, in-vehicle "All Band" radios, capable of communicating with neighboring jurisdictions, in the amount of $41,700.00 (forty-seven thousand and seven hundred dollars). We would be happy to issue a check in the above amount per your direction.

Staying true to our mission of supporting and enhancing the public safety of our beautiful city, we hope that by boosting the Fire Department's communication capabilities, we are further contributing to a safe and protected community. We are excited to continue working together!

Sincerely,

Board of Directors / Mariella Platner, President

PRINCIPAL INFORMATION TECHNOLOGY ANALYST

DEFINITION

Under general direction, plans, organizes, directs, and supervises operations of professional and/or technical staff in one or more of the following disciplines: Information Security, Business Systems, Project Management, Application Development and Support, GIS Services, Network & Telecommunications, and Database Administration; develops and standardizes procedures and methods used by the division and monitors the efficiency and effectiveness of assigned areas; assists with developing division policies, procedures, goals, and budgets; represents the division on issues concerning the various programs supervised; performs the most complex work assigned to the classification series; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

This is an advanced professional supervisory level classification which is primarily responsible for supervising the work of subordinate professional and/or technical staff, and implementing, maintaining, administering, planning, and coordinating one or more Information Technology Division program areas including Information Security, Business Systems, Project Management, Application Development and Support, GIS Services, Network & Telecommunications, and Database Administration. This position is further responsible for performing complex, professional information technology work. Successful performance requires thorough knowledge of, and demonstrated proficiency in the technologies appropriate for the specific option(s) to which assigned, and the ability to exercise initiative and sound independent judgment within established guidelines.

This class is distinguished from the Information Technology Manager in that the later has overall management and administrative responsibility for all functions of the division.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Information Technology Manager and exercises general and direct supervision over assigned professional and technical staff.

ESSSENTIAL DUTIES

Duties may include, but are not limited to the following:

- Plans, supervises, and oversees the activities of one or more Information Technology program areas, such as Information Security, Business Systems, Project Management, Application Development and Support, GIS Services, Network & Telecommunications, and Database Administration.
- Participates in the development and implementation of goals, objectives, policies, and priorities for the Information Technology Division; recommends within division policy, appropriate service and staffing levels; recommends and administers policies and

procedures; implements long-range plans, goals, policies, and procedures for the division.
- Participates in the planning and implementation of complex city-wide or multi-agency projects.
- Facilitates the integration of GIS data, software, and development of internal and external interfaces.
- Works with customers to determine needs; develops plans and proposals acceptable to the Information Technologies department to meet the needs of customers; evaluates and recommends vendor products for purchase, coordinates problem resolution with outside vendors including outside consultants; tracks and documents software product licensing agreements, and manages maintenance contracts.
- Manages internal technology integration projects, provides cost estimates, tracks project progress, and prepares and presents project status reports.
- Plans, prioritizes, assigns, supervises, and evaluates work of assigned personnel; trains and instructs employees in work methods; recommends and implements disciplinary actions.
- Provides technical support, leadership, and training for IT staff and other users.
- Monitors and ensures security of City network devices, servers, and workstations and all related components, including human element, physical and virtual servers, domain controllers, desktops, laptops, printers and other devices which utilize the City network.
- Scans and monitors network activity, filters malicious activity and virus probability; conducts continuous analysis to identify network and system security vulnerabilities.
- Assists in the coordination and testing of department information technology disaster recovery and business continuity plans; recommends needed changes.
- Prepares clear and concise program documentation, user procedures, and instructions.
- Serves as a liaison with other divisions, departments, or program representatives.
- Responds to IT related inquiries from outside agencies regarding City activities.
- Develops and maintains technical expertise in assigned areas including awareness of current hardware, software, laws, rules and regulations.
- Attends meetings and may serve on various committees or boards relative to division activities.
- Assists with the development and administration of the IT budget and other administrative tasks.
- Attends and makes presentations at Council, interagency, committee, and other meetings and conferences.
- Acts on behalf of the Information Technology Manager in their absence or as assigned.
- Performs related duties as assigned

EMPLOYMENT STANDARDS

Knowledge of:

- Principles and practices of employee supervision and leadership, including work planning, assignment, review and evaluation, discipline, and the training of staff in work procedures.
- Principles and current trends in information technology design and implementation.
- Principles and practices of advanced project management.
- Advanced knowledge in one or more of the IT areas, such as Information Security, Business

Systems, Project Management, Application Development and Support, GIS Services, Network & Telecommunications, and Database Administration.
- Enterprise backup and disaster recovery solutions.
- Organizational and management practices as applied to the analysis, evaluation, development, and implementation of programs, policies, and procedures.
- Help desk system management and technical support techniques.
- Administrative principles and methods, including goal setting, planning, program and budget development and implementation.
- Principles and practices of producing effective project and technical documentation.
- Principles and practices of complex database administration.
- Storage Area Networks, Network Attached Storage, network file systems, and Microsoft Active Directory.
- Principles and practices of GIS mapping software and its applications, and related programming languages.
- GIS data types, conversion techniques, and maintenance practices.
- Infrastructure services including Domain Authentication, DNS, WINS, DHCP, SNTP, Distributed File System, VSS, and KMS.
- Network operating systems, network routing and switching protocols, and virtual private networking systems.
- Web servers and traffic analysis; FTP servers; and Microsoft Exchange servers and SPAM firewalls; internet monitoring, filtering and reporting.
- Applicable federal, state and local laws, ordinances, regulations, and guidelines relevant to assigned duties.
- Occupational hazards and standard safety practices necessary in the area of computer operations.
- Modern equipment and communication tools used for business functions and program, project, and task coordination.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Techniques for dealing effectively with the public, vendors, contractors and City staff, in person and over the telephone.
- Computers and software programs (e.g., Microsoft software packages) to conduct, compile, and/or generate documentation.

Ability to:
- Plan, organize, supervise, and evaluate the activities of various aspects of the IT Division.
- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Participate in the preparation and administration of assigned budgets.
- Determine appropriate technology applications and support City-wide processes and operations.
- Troubleshoot complex technical problems; develop and implement complex technical solutions on multiple hardware and software platforms.
- Read, interpret, and apply complex technical publications and documentation.

- Communicate effectively and explain IT related technical issues and concepts to non-technical users.
- Utilize discretion in the handling and disclosure of confidential information.
- Prepare clear and concise program documentation, user procedures, reports of work performed, and other written materials.
- Exercise sound independent judgment within established guidelines.
- Assist in the development and implementation of goals, objectives, practices, policies, procedures, and work standards.
- Understand, interpret, and apply general and specific administrative and departmental policies and procedures.
- Analyze, interpret, apply and enforce federal, state and local policies, procedures, laws and regulations.
- Learn the functions of various City departments and divisions.
- Effectively represent the department and the City in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Attend, represent the department, and make presentations at Council, interagency committees, and other meetings.
- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

Minimum Qualifications:

Equivalent to a Bachelor's degree from an accredited four-year college or university with major coursework in computer science, information technology, management information services, geographic information systems, or a closely related field;

AND

Five (5) years of increasingly professional experience in an IT related field, including experience in systems analysis, network administration, computer operations, applications, database, or mapping solutions, with at least two (2) years of supervisory or project management experience.

License and Certification Requirement

Possession of, or ability to obtain and maintain a valid California Class C driver license and a satisfactory driving record. Individuals who do not meet this requirement due to a disability will be reviewed on a case-by-case basis.

Physical Conditions

The incumbent appointed to this class must be physically able to perform the required duties, including the mobility to work in a standard office setting and use standard office equipment, including a computer; the ability to operate a motor vehicle and to visit various City sites and attend off-site meetings; vision to read printed materials and a computer screen; hearing and speech to communicate in person, before groups, and over the telephone; finger dexterity to access, enter, and retrieve data using a computer keyboard, typewriter keyboard, or calculator and to operate standard office equipment; ability to bend, stoop, kneel, reach, and push and pull drawers open and closed to retrieve and file information; and occasionally lift and carry computer and other equipment, reports and records that typically weigh less than 40 pounds. Reasonable accommodations will be made for individuals on a case-by-case basis.

Environmental Conditions

Incumbents work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. The employee may interact with upset staff and/or public representatives in interpreting and enforcing departmental policies and procedures.

Working Conditions

Employees may be required to work on evenings, weekends and holidays, and participate in afterhours on-call assignments.

Emergency Service Workers: All City of Rocklin employees are designated as Emergency Service Workers during a proclaimed emergency and may be required to perform certain emergency services at the direction of the department and/or City.

This class specification should not be construed to imply that these requirements are the exclusive standards of each position as not all duties are necessarily performed by each incumbent.

Adopted: March 2023
FLSA: Exempt
Salary Schedule: Management/Range 16

ROCKLIN
CALIFORNIA

PERMIT CENTER SUPERVISOR

DEFINITION

Under general direction, responsible for planning, organizing, and coordinating the day-to-day operations of the Permit Center within the Community Development Department; including, supervising the work and activities of Permit Center staff engaged in providing information and direction to the public on planning, engineering, and building issues, processes, and requirements; providing technical expertise in building, zoning and plan review administration; reviewing permit applications, plans, and supporting documents for proper form, completeness, sufficiency of information, conformance with legal standards, and compliance with City requirements; receiving, recording, and completing general permit processing procedures including distribution of building plans for plan checking; performing plan checks for Planning Commission and City Council conditions; issuing permits as authorized; providing expertise in software applications and processes and ensuring existing applications meet department needs and are fully implemented to maximize benefit; coordinating technology implementation and upgrades as the department's lead for technology implementation and upgrades; and performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

The incumbent receives general direction from the Director of Community Development or designee and exercises direct supervision over assigned technical and clerical-level staff.

CLASS CHARACTERISTICS

This is a single-position supervisory classification which is primarily responsible for supervising permit center staff, daily operations of the permit center and the customer service counter, and assists with planning, building, and engineering services and functions. The Permit Center Supervisor is distinguished from the Planning/Building Technician I/II in that it is responsible for supervising planning, organizing, and coordinating the operations and activities of staff at the Permit Center, and for handling the most complex planning, engineering, and building functions.

ESSENTIAL DUTIES

Duties may include, but are not limited to the following:

- Plans, supervises, and oversees the daily operations, functions, and activities of the Permit Center in the Community Development Department.
- Plans, prioritizes, assigns, supervises, and evaluates work of assigned personnel; trains and instructs employees in work methods; recommends and implements disciplinary actions.
- Provides direct oversight of all permit functions including proper coordination and review of all applications received; ensures that all permits/applications are processed timely, accurately, and in accordance with established guidelines and procedures.
- Ensures that all permit and entitlement records are kept and maintained as required in hard

copy and electronic formats.

- Ensures uniform application of the appropriate codes, rules and regulations; contributes to efforts to streamline processes and bring efficiencies to all operations and processes; reviews policies, procedures, regulations, reports and legislations to determine operational changes.
- Coordinates permit/customer center as required with other departments and divisions within the department.
- Responds to inquiries from staff and the public and addresses any concerns or complaints.
- Administers and implements department technology; serves as a liaison between Community Development Department staff, Information Technology staff, and software vendors to develop, maintain, and enhance permit tracking software systems; creates and edits workflows and reports as necessary; maintains and improves processes to enhance work efficiency and the delivery of services; develops business processes to align with policies and customer service goals.
- Develops and oversees the distribution of information handouts, brochures and web site materials related to the Permit/Customer Center.
- Performs a full range of technical duties in support of the Community Development Department's services and activities in both planning and building services divisions including but not limited to, conformance with the City's building and planning requirements and processes, minor plan checks, issue minor permits, and review and approve plans and accompanying documents on over-the-counter permits.
- Calculates permit and mitigation fees, and provides fee estimates as requested; tracks fee deferrals and bonds related to development projects.
- Accesses, enters, and updates computerized plan check data and tracking systems, and provides information to the public relating to the status of projects and permits.
- Prepares reports, memos, and letters pertaining to development review and permitting; collects, records, and balances permit-related monetary transactions.
- Researches, compiles, and analyzes data for special projects and various reports.
- Builds, and maintains positive working relationships with co-workers, other City employees and the public using principles of good customer service.
- Performs related duties as assigned.

QUALIFICATIONS

Knowledge of:

- Applicable federal, state and local laws, regulations and codes relating to urban planning and building sufficient to answer questions and provide information to the public; applicable fire, zoning and related laws and regulations.
- Principles and practices of land use and construction permitting.
- Organization and operation of the City and outside agencies involved with development approval and coordination.
- Research techniques, resources and sources of information related to Community Development.
- Pertinent local, state, and federal building, zoning, engineering, planning codes and regulations

as it relates to the permit process.
- Maps, construction plans and specifications.
- City permit and plan check procedures, rules, regulations, and guidelines.
- Business letter writing and basic report preparation.
- Business arithmetic and basic statistical techniques.
- Records management principles and practices.
- Techniques for providing a high level of customer service to the public and City staff, in person and over the telephone.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination.
- Computers and software programs (e.g., Microsoft software packages) to conduct, compile, and/or generate documentation.

Ability to:
- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Supervise, coordinate, and oversee unit activities.
- Learn, interpret, apply, and explain advanced local, state, and federal regulations and Standards related to the job.
- Understand complex construction plans, maps, and specifications.
- Respond to and assist in the resolution of difficult and sensitive development related inquiries and complaints.
- Use independent judgment and personal initiative.
- Understand, interpret, and explain department program policies and procedures.
- Respond to a wide variety of requests and inquiries from the public.
- Make accurate arithmetic, financial and statistical computations.
- Establish, maintain and research a variety of files and records.
- Perform detailed, technical and specialized permit support work.
- Perform the full range of office and clerical support duties and tasks.
- Respond to and effectively prioritize multiple phone calls, walk-up traffic and other requests/interruptions.
- Compose correspondence and reports independently or from brief instructions.
- Interpret, apply and explain policies, procedures, and project conditions.
- Effectively represent the department and the City in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.

- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work

Education and Experience

A combination of education and experience which would provide the required knowledge and abilities is qualifying. Note: education may not fully substitute for the required experience unless expressly stated herein.

Equivalent to an associate's degree from an accredited college or university in building inspection, urban planning, architecture, landscape architecture, engineering, or a related field;

AND

Four years of full-time administrative or technical experience that involves extensive public contact preferably related to community development.

Licenses and Certifications

- Possession of, or ability to obtain and maintain, a valid California Class C Driver License and a satisfactory driving record is required. Individuals who do not meet this requirement due to a disability will be reviewed on a case-by-case basis.
- A Permit Technician Certificate from the International Code Council (ICC) is required within six months of appointment.

PHYSICAL DEMANDS

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer; the ability to operate a motor vehicle to visit various City sites and attend off-site meetings; vision to read printed material and view a computer screen; hearing and speech to communicate in person, before groups, and over the telephone; finger dexterity to operate standard office equipment and access, enter, and retrieve data using a computer keyboard and calculator; the ability to bend, stoop, kneel, reach, and push and pull drawers open and closed to retrieve and file information; and occasionally lift, carry, push, and pull materials and objects up to 20 pounds to perform the required job functions. Reasonable accommodations will be made for individuals on a case-by-case basis.

ENVIRONMENTAL CONDITIONS

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances. Employees may interact with upset individuals in interpreting and enforcing departmental policies and procedures.

WORKING CONDITIONS

Employees may be required to work evenings, weekends, and holidays, as well as participate in afterhours on-call assignments.

All City of Rocklin employees are designated as Emergency Service Workers during a proclaimed emergency and may be required to perform certain emergency services at the direction of the department and/or City.

This class specification should not be construed to imply that these requirements are the exclusive standards of each position as not all duties are necessarily performed by each incumbent.

Adopted	May 2014
Revised	October 2019, February 2023
FLSA	Non-Exempt
Salary Schedule	Public Services Employees/Range 27)

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROCKLIN ACCEPTING THE QUARTERLY FINANCIAL REPORT FOR THE QUARTER ENDED DECEMBER 31, 2022, AMENDING THE FISCAL YEAR 2022/23 BUDGET, AND ADOPTING NEW OR UPDATED CLASSIFICATION SPECIFICATIONS, AND UPDATED MANAGEMENT AND PUBLIC SERVICE EMPLOYEES SALARY SCHEDULES.

WHEREAS, the quarterly financial report provides an overview of the City of Rocklin's current financial position, and in connection therewith, City departments with the Finance division evaluate budget-to-actual performance for fiscal soundness or potential issues requiring immediate actions, recommend any necessary mitigating plan, if needed, and to make operational changes as required. The Quarterly Financial Report for the quarter ended December 31, 2022 is attached hereto as Exhibit "A"; and

WHEREAS, as part of this review, staff has identified area requiring operational changes as well as the necessary budget amendments based on the budget appropriations previously approved by the City Council from the fiscal year 2022/23 budget was last amended on December 13, 2022 to date. The recommended budget adjustments are attached hereto as Exhibit "B."

NOW, THEREFORE, the City Council of the City of Rocklin does resolve as follows:

Section 1. The City Council of the City of Rocklin accepts the Quarterly Financial Report for the quarter ended December 31, 2022 as reflected in Exhibit "A," attached hereto.

Section 2. The FY 2022/23 Budget is amended as set forth in Exhibit "B," attached hereto and incorporated herewith by reference.

Section 3. Effective March 25, 2023, the creation of a Principal Information Technology Analyst classification assigned to the Management Bargaining Unit at Management Salary Range 16 is approved, and the classification of Senior Network Services Administrator is abolished.

Section 4. Effective March 25, 2023, the updated Management Salary Schedules attached hereto as Exhibits "C" and "D", are adopted.

Section 5. Effective March 25, 2023, the classification of Permit Center Coordinator is revised to the Permit Center Supervisor classification.

Section 6. Effective March 25, 2023, the updated Public Service Employees Salary Schedules attached hereto as Exhibits "E" and "F", are adopted.

PASSED AND ADOPTED this 14th day of March 2023, by the following vote:

AYES: Councilmembers:

NOES: Councilmembers:

ABSENT: Councilmembers:

ABSTAIN: Councilmembers:

Ken Broadway, Mayor

ATTEST:

Hope Ithurburn, City Clerk

Fiscal Year 2022/23 Quarterly Financial Report
For the Quarter Ended December 31, 2022

The quarterly financial report provides an overview of the City of Rocklin's (City) current financial position. The City departments and the Administrative Services - Finance Division evaluate budget-to-actual performance for fiscal soundness or potential issues requiring immediate action, any necessary mitigating plans, or operational changes required.

On June 28, 2022, the City Council adopted Resolution 2022-145 approving the FY 2022/23 Budget, which totals $102 million for operations and capital improvements for all funds, and $61.6 million in the General Fund. The General Fund expenditure budget, as revised through December 31, 2022, is $63.7 million. This reflects the City Council approved budget amendments and carryforward funds from fiscal year (FY) 2021/22 to support projects, grants, and equipment purchases continued from the prior year.

Economic Development Update

Labor Market Data

The City of Rocklin's unemployment rate was at 2.4% in December 2022, with a labor force of 34,900 and employment at 34,000. The unemployment rate in the Sacramento--Roseville--Arden-Arcade MSA was 3.3% in December 2022, down from a revised 3.7% in November 2022, and below the prior year estimate of 4.3%. This compares with an unadjusted unemployment rate of 3.7% for California and 3.3% for the nation during the same period. The unemployment rate was 2.8% in El Dorado County, 2.5% in Placer County, 3.5% in Sacramento County, and 3.6% in Yolo County.

Between December 2021 and December 2022, total jobs in the region increased by 32,500 or 3.1%.

- Education and health services picked up 11,100 jobs and led year-over-year job growth for the region. Healthcare and social assistance picked up 10,500 jobs and was responsible for a majority of the gain, while educational services picked up 600 jobs.

- Leisure and hospitality advanced by 5,900 jobs since the previous December. Accommodation and food services rose by 3,900 jobs, while arts, entertainment, and recreation added 2,000 jobs.
- Government payrolls expanded by 4,900 jobs since last December. Local government (up 5,000 jobs) and state government (up 200 jobs) were responsible for the expansion. These gains were offset by a loss of 300 jobs in federal government.
- Additional year-to-year employment gains of over a thousand jobs occurred in the following sectors: other services (up 3,500 jobs), professional and business services (up 3,000 jobs), trade, transportation, and utilities (up 1,700 jobs), and construction (up 2,000) jobs.

Between November 2022 and December 2022, combined employment in the counties of El Dorado, Placer, Sacramento, and Yolo decreased by 1,500 to total 1,071,100 jobs.

- Construction experienced a normal seasonal decline in December with the reduction of 1,500 jobs. Specialty trade contractors (down 1,100 jobs) was responsible for 73 percent of the decrease.
- Over the month, government reported a loss of 1,200 job. Local government (down 1,000 jobs) accounted for 83 percent of the decline. State government shed 200 jobs, while federal government remained unchanged.
- On the upside, trade, transportation, and utilities continued its upward trend in December with a gain of 1,100 jobs. Job growth occurred in retail trade (up 500 jobs), transportation, warehousing, and utilities (up 500 jobs), and wholesale trade (up 100 jobs).
- Leisure and hospitality payrolls rose by 700 jobs in December. Arts, entertainment, and recreation added 400 jobs. Accommodation and food services was up 300 jobs.

Supply challenges have eased to some degree, employers adding jobs has slowed. In addition, Freddie Mac reported in early February that 30-year mortgage rates have declined from 7.08% and are hovering approaching 6%.

Residential Real Estate

Between December 2021 and December 2022, the median detached single-family residential home price in Rocklin decreased by 1.1% and down 6.4% from the previous month.

General Fund Revenues

The following chart reflects the current fiscal year's budget-to-actual revenue received through December 31, 2022, and the comparative budget-to-actual revenues from the prior year for the same period.

General Fund Revenue Summary
For the Quarter Ended December 31, 2022

Revenue Category	Budget FY 2021/22	Revenues through 12/31/2021	% Received FY 2021/22	Budget FY 2022/23	Revenues through 12/31/2022	% Received FY 2022/23
Property Tax	20,681,200	271,968	1.3%	22,191,300	273,910	1.2%
Sales and Use Tax	17,650,800	7,533,938	42.7%	20,209,000	6,899,558	34.1%
Building Permits	2,998,000	1,831,317	61.1%	3,161,300	1,429,210	45.2%
Franchise	2,369,400	445,837	18.8%	2,416,800	464,256	19.2%
Other Revenues	11,489,400	3,234,485	28.2%	12,370,700	4,592,874	37.1%
Total	$55,188,800	$ 13,317,544	24.1%	$60,349,100	$13,659,809	22.6%

General Fund operating revenues are within budgetary expectations as of December 31, 2022. Year-to-date through December 31, the City's General Fund revenue is $13.7 million, which is 22.6% of General Fund total resources expected to be received for FY 2022/23. It is consistent with prior years as the first significant property tax revenue will be received in January 2023.

Property Tax. Property taxes are the largest General Fund revenue source, accounting for approximately 37% of all General Fund revenues. Most of the City's secured property tax revenues are received in January and May.

Sales and Use Tax. Sales and use taxes make up approximately 33% of General Fund revenues. Sales tax is imposed on the total retail price of any tangible personal property and the use or storage of such property. Year-to-date through December 31, sales tax revenues are $6.9 million, down 8.4% from the prior year. This variance is due to a spike that occurred in new motor vehicle sales in FY 2021/22. Sales tax is volatile and can change quickly, therefore staff constantly monitors sales tax revenues for signs of above or below budget performance. At this time, sales and use tax appear to be on track to meet budget.

Building Permits. Year-to-date building permit revenue through December 31, 2022 is $1.4 million (45.2% of budget) compared to $1.8 million (61.1% of budget) one year ago. Fewer permits have been issued year-to-date compared to one year ago due to single-family home development slowing down with the shift in the housing market/interest rates. At this time, permits are projected to be under budget by $0.4 million.

Franchise Tax. Franchise tax includes fees from gas, electric, garbage, and telecommunication services. Year-to-date franchise tax revenue is $0.46 million (19.2% of budget) compared to $0.45 million (18.8% of budget) one year ago.

Other Revenues. Other General Fund Revenues through December 31, 2022 are $4.6 million. Through the reporting period, other revenues are on track to meet budget. Staff will continue to monitor all revenue sources and provide an update as part of these quarterly reports.

Department Revenues and Expenditures

The following charts reflect comparative budget to actual information for the General Fund departments.

General Fund Department Revenue Summary
For the Quarter Ended December 31, 2022

Department	Budget FY 2021/22	Revenues through 12/31/2021	% Received FY 2021/22	Budget FY 2022/23	Revenues through 12/31/2022	% Received FY 2022/23
Community Development	4,211,800	2,371,980	56.3%	4,341,700	1,794,468	41.3%
Fire	514,500	247,903	48.2%	515,400	356,798	69.2%
Parks & Recreation	1,723,800	758,570	44.0%	1,862,800	727,980	39.1%
Police	1,436,900	427,840	29.8%	1,413,100	445,576	31.5%
Public Services	145,700	108,373	74.4%	278,800	98,136	35.2%
Total	$8,032,700	$3,914,665	48.7%	$ 8,411,800	$3,422,957	40.7%

Year-to-date General Fund department revenues through December 31, 2022 is $3.4 million (40.7% of budget) compared to $3.9 million (48.7% of budget) one year ago. The decrease in the Community Development Department revenue is primarily due to a decrease in building permit revenue as explained in the prior section.

General Fund Department Expenditure Summary
For the Quarter Ended December 31, 2022

Department	Budget FY 2021/22	Expended through 12/31/2021	% Expended FY 2021/22	Budget FY 2022/23	Expended through 12/31/20222	% Expended FY 2022/23
City Council	97,800	33,884	34.6%	97,800	26,852	27.5%
City Manager	1,217,300	467,167	38.4%	1,154,900	536,855	46.5%
City Attorney	1,072,800	356,346	33.2%	1,118,400	720,628	64.4%
City Clerk	350,700	147,691	42.1%	398,000	127,135	31.9%
Administrative Services	2,982,500	1,045,502	35.1%	3,046,100	1,233,856	40.5%
Community Development	5,228,900	1,954,911	37.4%	5,553,300	2,002,555	36.1%
Fire	12,048,900	5,503,593	45.7%	12,417,800	5,443,585	43.8%
Information Technology	2,407,800	1,084,238	45.0%	2,652,500	1,164,739	43.9%
Parks & Recreation	4,643,100	1,923,798	41.4%	6,698,800	2,768,950	41.3%
Police	20,333,900	8,762,003	43.1%	21,680,100	9,301,141	42.9%
Public Services	3,500,700	1,511,496	43.2%	5,501,800	1,958,209	35.6%
Non Departmental	1,182,400	1,163	0.1%	3,399,900	1,098,875	32.3%
Total	$ 55,066,800	$ 22,791,793	41.4%	$ 63,719,400	$ 26,383,379	41.4%

Departments have expended approximately 41.4% of their total budget in the General Fund for FY 2022/23. Expenditures are generally incurred as needs arise and not equally throughout the year. For the non-departmental expenditures, the City Council approved Resolution No. 2022-179, an inter-fund loan from the General Fund to the Whitney Ranch Trunk Sewer Fees Fund in the amount of $1,098,000 to assist with completing the sewer trunk line upsizing project which supports development in the area. The loan will be repaid over time with interest as development impact fees are collected for the remainder of the development.

Revenues and expenditures are within budgetary expectations as of December 31, 2022. Staff will continue to monitor and return to the City Council with the FY 2022/23 Third Quarter Financial Report in the Spring of 2023.

Changes in Fund Balance

Fund Name (No.)	Net Change	Description
General Fund (100)	$ 5,046,597	Adjust fund balance to reflect fund balance commitments and net budget appropriations previously approved by the City Council.
American Rescue Plan Act (ARPA) Fund (266)	$ (183,900)	Adjust fund balance to reflect net budget appropriations previously approved by the City Council.
Economic Development Reserve (122)	$ 449,000	Increase fund balance to reflect the year-end economic development reserve allocation consistent with the Key Management Practices (KMPs).
General Fund Quarry Park Amphitheater Events (111)	$ (41,500)	Adjust fund balance to reflect net budget appropriations previously approved by the City Council.
SB 325 Gas Tax (210)	$ (395,400)	Reduce fund balance in support of the Stormwater Pipe Replacement Program.
Vehicle Fleet Management (500)	$ 898,000	Increase fund balance to reflect the year-end fleet capital reserve allocation consistent with the KMPs.

Budget Adjustments

Department	Fund Name (No.)	FTE	Revenue/ Reimbursement Adjustments	Expenditure Adjustments	Description
Administrative Services	General Fund (100)	-	$ 150,000	$ -	Increase the revenue budget to reflect the Transient Occupancy Tax (TOT) adjustment. The voters approved Measure F at the November 8, 2022 general election, increasing the TOT rate from 8% to 10%.
City Attorney's Office	General Fund (100)	-	-	1,000,000	Funding for professional legal services and on-going litigation.
Community Development	General Fund (100)	-	-	-	Add three Planning and Building Technician I/II (3.0 FTE) positions and delete two vacant Office Assistant II (2.0 FTE) and one Senior Office Assistant (1.0 FTE) positions to better align the duties and responsibilities of the positions as recommended by the Community Development Organizational Study. Savings anticipated from the two vacant Office Assistant positions will be used to cover the cost increases for the recommended position changes.
Fire	General Fund (100)	-	41,700	41,700	Funding for five mobile, in-vehicle, all band radio purchases. Costs will be offset by proceeds from the Rocklin Public Safety Foundation, based on the award letter dated Janaury 29, 2023.
Information Technology	General Fund (100)	-	-	77,000	Funding for the Munis Upgrade project previously approved by the City Council at the August 23, 2022 City Council meeting.
Information Technology	General Fund (100)	1.00	-	54,600	Add one Principal Information Technology Analyst (1.0 FTE) position in support of the Community Development Organizational Study recommendations and City-wide IT needs.
Non-Departmental	General Fund (100)	-	79,900	-	ARPA reimbursements for the COVID sick leave hours used by employees during FY 2021/22.
Non-Departmental	General Fund (100)	-	8,980,397	-	Fiscal Year (FY) 2021/22 General Fund (GF) Surplus.
Non-Departmental	General Fund (100)	-	-	1,571,600	Funding for additional discretionary payments toward pension unfunded accrual liabilities consistent with the KMPs.
Non-Departmental	General Fund (100)	-	-	898,000	Fleet Capital Reserve allocation with the FY 2021/22 GF surplus consistent with the KMPs.
Non-Departmental	General Fund (100)	-	-	449,000	GF Economic Development allocation with the FY 2021/22 GF surplus consistent with the KMPs.
Non-Departmental	General Fund (100)	-	-	224,500	Retiree's Health Fund allocation with the FY 2021/22 GF surplus consistent with the KMPs.

Budget Adjustments					
Department	**Fund Name (No.)**	**FTE**	**Revenue/ Reimbursement Adjustments**	**Expenditure Adjustments**	**Description**
Parks and Recreation	General Fund (100)	-	75,000	55,000	Increase the expenditure budget by $55,000 to account for instructor-led classes for the community, and increase the corresponding revenue budget by $75,000 to account for class fees. The remaining resources will be added to the fund balance.
Parks and Recreation	General Fund (100)	-	107,000	16,000	Increase the revenue and expenditure budgets to reflect the new operating lease agreement with Adventure Operations (Resolution No. 2022-222).
	Total General Fund	**1.00**	**$ 9,433,997**	**$ 4,387,400**	
Other Funds					
Information Technology	American Rescue Plan Act (ARPA) (266)	-	104,000	104,000	Funding for City Hall Council Chambers Audio Video (AV) Equipment Upgrade and Maintenance. This appropriation was approved at the January 10, 2023 City Council meeting.
Information Technology	Technology Fees (130)	-	104,000	104,000	Funding for City Hall Council Chambers AV Equipment Upgrade and Maintenance. This appropriation was approved at the January 10, 2023 City Council meeting.
Information Technology	Technology Fees (130)	-	77,000	77,000	Funding for the Munis Upgrade project previously approved by the City Council at the August 23, 2022 City Council meeting.
Non-Departmental	ARPA Fund (266)	-	79,900	79,900	ARPA reimbursements for the COVID sick leave hours used by employees during FY 2021/22.
Non-Departmental	Vehicle Fleet Management (500)	-	898,000	-	Fleet Capital Reserve allocation with the FY 2021/22 GF surplus consistent with the KMPs.
Non-Departmental	Economic Development Reserve (122)	-	449,000	-	GF Economic Development allocation with the FY 2021/22 GF surplus consistent with the KMPs.
Non-Departmental	Retiree's Health Fund (151)	-	224,500	224,500	Retiree's Health Fund allocation and disbursement with the FY 2021/22 GF surplus consistent with the KMPs.
Parks and Recreation	General Fund Quarry Park Amphitheater Events (111)	-	68,000	109,500	Increase the expenditure budget by $109,500, for a new total expenditure budget of $165,000, and increase the corresponding revenue budget by $68,000, for a new total revenue budget of $151,500, to account for anticipated revenues and expenses relative to upcoming events at the Quarry Park Amphitheater. The remaining resources of $13,500 will be appropriated from the unassigned fund balance.
Public Works	SB 325 Gas Tax (210)	-	-	395,400	Restore the funding for the Stormwater Pipe Replacement Program to the orginal budget.
	Total Other Funds	**-**	**$ 2,004,400**	**$ 1,094,300**	

CITY OF ROCKLIN
MANAGEMENT SALARY SCHEDULE A
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Associate Management Analyst	5	71,464	75,037	78,789	82,728	86,865	91,208
Payroll Administrator	6	73,250	76,913	80,759	84,797	89,036	93,488
Code Enforcement Program Manager Management Analyst Manager of Police Records and Communications	15	91,480	96,054	100,856	105,899	111,194	116,754
Accounting Supervisor Principal Information Technology Analyst	16	93,767	98,455	103,378	108,547	113,974	119,673
Parks and Recreation Manager Public Services Manager	17	96,111	100,916	105,962	111,260	116,823	122,665
Manager of Building Services Senior Engineer	18	98,514	103,439	108,611	114,042	119,744	125,731
Manager of Planning Services	19	100,977	106,025	111,327	116,893	122,738	128,874
Principal Management Analyst	20	103,501	108,676	114,110	119,815	125,806	132,096
Information Technology Manager	22	108,741	114,178	119,887	125,881	132,175	138,784
Chief Building Official Director of Long-Range Planning and Housing	23	111,459	117,032	122,884	129,028	135,479	142,253
Assistant City Attorney Deputy Director of Administrative Services	26	120,029	126,031	132,332	138,949	145,896	153,191
City Engineer	27	123,030	129,182	135,641	142,423	149,544	157,021
Deputy Fire Chief	31	135,802	142,592	149,722	157,208	165,068	173,322
Director of Community Development Director of Parks and Recreation	32	139,197	146,157	153,465	161,138	169,195	177,655
Director of Public Services	34	146,244	153,556	161,234	169,296	177,761	186,649
Police Captain	35	149,900	157,395	165,265	173,528	182,205	191,315
Director of Administrative Services	36	153,648	161,330	169,397	177,866	186,760	196,098
Assistant City Manager	38	161,426	169,497	177,972	186,871	196,214	206,025
Fire Chief Police Chief	40	169,598	178,078	186,982	196,331	206,148	216,455

	Salary	Resolution No.	Date Adopted
City Manager	252,000	2022-186	09/13/2022
City Attorney	219,480	2022-52	02/22/2022
City Clerk	110,210	2020-43	03/13/2021

CITY OF ROCKLIN
MANAGEMENT SALARY SCHEDULE B
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Associate Management Analyst	5	71,464	73,250	75,082	76,959	78,883	80,855	82,876	84,948	87,072	89,249	91,480	93,767	96,111	98,514
Payroll Administrator	6	73,250	75,082	76,959	78,883	80,855	82,876	84,948	87,072	89,249	91,480	93,767	96,111	98,514	100,977
Code Enforcement Program Manager Management Analyst Manager of Police Records and Communications	15	91,480	93,767	96,111	98,514	100,977	103,501	106,088	108,741	111,459	114,246	117,102	120,029	123,030	126,106
Accounting Supervisor Principal Information Technology Analyst	16	93,767	96,111	98,514	100,977	103,501	106,088	108,741	111,459	114,246	117,102	120,029	123,030	126,106	129,258
Parks and Recreation Manager Public Services Manager	17	96,111	98,514	100,977	103,501	106,088	108,741	111,459	114,246	117,102	120,029	123,030	126,106	129,258	132,490
Manager of Building Services Senior Engineer	18	98,514	100,977	103,501	106,088	108,741	111,459	114,246	117,102	120,029	123,030	126,106	129,258	132,490	135,802
Manager of Planning Services	19	100,977	103,501	106,088	108,741	111,459	114,246	117,102	120,029	123,030	126,106	129,258	132,490	135,802	139,197
Principal Management Analyst	20	103,501	106,088	108,741	111,459	114,246	117,102	120,029	123,030	126,106	129,258	132,490	135,802	139,197	142,677
Information Technology Manager	22	108,741	111,459	114,246	117,102	120,029	123,030	126,106	129,258	132,490	135,802	139,197	142,677	146,244	149,900
Chief Building Official Director of Long-Range Planning and Housing	23	111,459	114,246	117,102	120,029	123,030	126,106	129,258	132,490	135,802	139,197	142,677	146,244	149,900	153,648
Assistant City Attorney Deputy Director of Administrative Services	26	120,029	123,030	126,106	129,258	132,490	135,802	139,197	142,677	146,244	149,900	153,648	157,489	161,426	165,462
City Engineer	27	123,030	126,106	129,258	132,490	135,802	139,197	142,677	146,244	149,900	153,648	157,489	161,426	165,462	169,598
Deputy Fire Chief	31	135,802	139,197	142,677	146,244	149,900	153,648	157,489	161,426	165,462	169,598	173,838	178,184	182,639	187,205
Director of Community Development Director of Parks and Recreation	32	139,197	142,677	146,244	149,900	153,648	157,489	161,426	165,462	169,598	173,838	178,184	182,639	187,205	191,885
Director of Public Services	34	146,244	149,900	153,648	157,489	161,426	165,462	169,598	173,838	178,184	182,639	187,205	191,885	196,682	201,599
Police Captain	35	149,900	153,648	157,489	161,426	165,462	169,598	173,838	178,184	182,639	187,205	191,885	196,682	201,599	206,639
Director of Administrative Services	36	153,648	157,489	161,426	165,462	169,598	173,838	178,184	182,639	187,205	191,885	196,682	201,599	206,639	211,805
Assistant City Manager	38	161,426	165,462	169,598	173,838	178,184	182,639	187,205	191,885	196,682	201,599	206,639	211,805	217,100	222,528
Fire Chief Police Chief	40	169,598	173,838	178,184	182,639	187,205	191,885	196,682	201,599	206,639	211,805	217,100	222,528	228,091	233,793

	Salary	Resolution No.	Date Adopted
City Manager	252,000	2022-186	09/13/2022
City Attorney	219,480	2022-52	02/22/2022
City Clerk	110,210	2020-43	03/13/2021

CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Office Assistant I Park Services Aide	5	35,583	37,362	39,230	41,191	43,251	45,414
Office Assistant II	11	41,265	43,328	45,495	47,769	50,158	52,666
Code Enforcement Technican	14	44,438	46,660	48,993	51,442	54,015	56,715
Senior Office Assistant Street Maintenance Worker I	15	45,549	47,826	50,218	52,729	55,365	58,133
Landscape Services Worker Street Maintenance Worker II	17	47,855	50,248	52,760	55,398	58,168	61,076
Equipment Mechanic I Planning/Building Technician I Traffic Maintenance Assistant	19	50,277	52,791	55,431	58,202	61,113	64,168
Building Maintenance Worker Irrigation Maintenance Technician	20	51,534	54,111	56,817	59,657	62,640	65,772
Accounting Technician I Senior Street Maintenance Worker	21	52,823	55,464	58,237	61,149	64,206	67,417
Landscape Services Trades Worker Public Services Technician Senior Building Maintenance Worker	22	54,143	56,850	59,693	62,678	65,812	69,102
Administrative Assistant Engineering Technician I Planning/Building Technician Recreation Coordinator	23	55,497	58,272	61,185	64,245	67,457	70,830
Equipment Mechanic II	24	56,884	59,729	62,715	65,851	69,143	72,600

CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Accounting Technician II Community Development Technician Environmental Services Technician	25	58,306	61,222	64,283	67,497	70,872	74,415
Building Inspector I Construction Inspector I Fire Inspector I Landscape Inspector Public Works Inspector I Senior Irrigation Maintenance Technician	26	59,764	62,752	65,890	69,184	72,644	76,276
Engineering Technician II GIS/Engineering Technician Permit Center Supervisor Public Services Business Technician	27	61,258	64,321	67,537	70,914	74,460	78,183
Accountant I Building Trades Worker Code Enforcement Officer Senior Equipment Mechanic	28	62,790	65,929	69,226	72,687	76,321	80,137
Building Maintenance Supervisor Traffic Control and Lighting Technician	29	64,359	67,577	70,956	74,504	78,229	82,141
Community Development Inspector Construction Inspector II Environmental Services Specialist Housing Specialist Public Works Inspector II Senior Building Trades Worker	30	65,968	69,267	72,730	76,367	80,185	84,194

CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Building Plans Examiner GIS Analyst I Information Technology Specialist Recreation Supervisor	31	67,618	70,998	74,548	78,276	82,190	86,299
Building Inspector II Fire Inspector II Senior Construction Inspector Senior Traffic Control and Lighting Technician	32	69,308	72,773	76,412	80,233	84,244	88,457
Accountant II Assistant Planner Fleet Services Supervisor Landscape Services Supervisor Street Maintenance Supervisor	33	71,041	74,593	78,322	82,238	86,350	90,668
Assistant Civil Engineer Facilities Maintenance Supervisor Public Services Operations Supervisor Senior Information Technology Specialist	35	74,637	78,369	82,287	86,402	90,722	95,258
Assistant Land Surveyor Parks Division Supervisor Traffic Maintenance Supervisor	37	78,416	82,336	86,453	90,776	95,315	100,080

CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE A
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Administrative Analyst Associate Planner Building Division Supervisor Facilities Operations Superintendent Fire Prevention Plans Examiner GIS Analyst II Information Technology Analyst Land Development Engineer Senior Accountant	39	82,385	86,505	90,830	95,371	100,140	105,147
Senior Information Technology Analyst	42	88,720	93,156	97,814	102,705	107,840	113,232
Associate Civil Engineer Deputy Fire Marshal	43	90,938	95,485	100,259	105,272	110,536	116,063
Plan Check Engineer Senior Planner	44	93,212	97,872	102,766	107,904	113,299	118,964

CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE B
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Office Assistant I Park Services Aide	5	35,583	36,472	37,384	38,319	39,277	40,259	41,265	42,297	43,354	44,438	45,549	46,688	47,855	49,051
Office Assistant II	11	41,265	42,297	43,354	44,438	45,549	46,688	47,855	49,051	50,277	51,534	52,823	54,143	55,497	56,884
Code Enforcement Technician	14	44,438	45,549	46,688	47,855	49,051	50,277	51,534	52,823	54,143	55,497	56,884	58,306	59,764	61,258
Senior Office Assistant Street Maintenance Worker I	15	45,549	46,688	47,855	49,051	50,277	51,534	52,823	54,143	55,497	56,884	58,306	59,764	61,258	62,790
Landscape Services Worker Street Maintenance Worker II	17	47,855	49,051	50,277	51,534	52,823	54,143	55,497	56,884	58,306	59,764	61,258	62,790	64,359	65,968
Equipment Mechanic I Planning/Building Technician I Traffic Maintenance Assistant	19	50,277	51,534	52,823	54,143	55,497	56,884	58,306	59,764	61,258	62,790	64,359	65,968	67,618	69,308
Building Maintenance Worker Irrigation Maintenance Technician	20	51,534	52,823	54,143	55,497	56,884	58,306	59,764	61,258	62,790	64,359	65,968	67,618	69,308	71,041
Accounting Technician I Senior Street Maintenance Worker	21	52,823	54,143	55,497	56,884	58,306	59,764	61,258	62,790	64,359	65,968	67,618	69,308	71,041	72,817
Landscape Services Trades Worker Public Services Technician Senior Building Maintenance Worker	22	54,143	55,497	56,884	58,306	59,764	61,258	62,790	64,359	65,968	67,618	69,308	71,041	72,817	74,637
Administrative Assistant Engineering Technician I Planning/Building Technician II Recreation Coordinator	23	55,497	56,884	58,306	59,764	61,258	62,790	64,359	65,968	67,618	69,308	71,041	72,817	74,637	76,503
Equipment Mechanic II	24	56,884	58,306	59,764	61,258	62,790	64,359	65,968	67,618	69,308	71,041	72,817	74,637	76,503	78,416
Accounting Technician II Community Development Technician Environmental Services Technician	25	58,306	59,764	61,258	62,790	64,359	65,968	67,618	69,308	71,041	72,817	74,637	76,503	78,416	80,376
Building Inspector I Construction Inspector I Fire Inspector I Landscape Inspector Public Works Inspector I Senior Irrigation Maintenance Technician	26	59,764	61,258	62,790	64,359	65,968	67,618	69,308	71,041	72,817	74,637	76,503	78,416	80,376	82,385
Engineering Technician II GIS/Engineering Technician Permit Center Supervisor Public Services Business Technician	27	61,258	62,790	64,359	65,968	67,618	69,308	71,041	72,817	74,637	76,503	78,416	80,376	82,385	84,445
Accountant I Building Trades Worker Code Enforcement Officer Senior Equipment Mechanic	28	62,790	64,359	65,968	67,618	69,308	71,041	72,817	74,637	76,503	78,416	80,376	82,385	84,445	86,556

CITY OF ROCKLIN
PUBLIC SERVICE EMPLOYEES SALARY SCHEDULE B
(Annual Salary)
Effective March 25, 2023

Classification	Range	Step A	Step B	Step C	Step D	Step E	Step F	Step G	Step H	Step I	Step J	Step K	Step L	Step M	Step N
Building Maintenance Supervisor Traffic Control and Lighting Technician	29	64,359	65,968	67,618	69,308	71,041	72,817	74,637	76,503	78,416	80,376	82,385	84,445	86,556	88,720
Community Development Inspector Construction Inspector II Environmental Services Specialist Housing Specialist Public Works Inspector II Senior Building Trades Worker	30	65,968	67,618	69,308	71,041	72,817	74,637	76,503	78,416	80,376	82,385	84,445	86,556	88,720	90,938
Building Plans Examiner GIS Analyst I Information Technology Specialist Recreation Supervisor	31	67,618	69,308	71,041	72,817	74,637	76,503	78,416	80,376	82,385	84,445	86,556	88,720	90,938	93,212
Building Inspector II Fire Inspector II Senior Construction Inspector Senior Traffic Control and Lighting Technician	32	69,308	71,041	72,817	74,637	76,503	78,416	80,376	82,385	84,445	86,556	88,720	90,938	93,212	95,542
Accountant II Assistant Planner Fleet Services Supervisor Landscape Services Supervisor Street Maintenance Supervisor	33	71,041	72,817	74,637	76,503	78,416	80,376	82,385	84,445	86,556	88,720	90,938	93,212	95,542	97,930
Assistant Civil Engineer Facilities Maintenance Supervisor Public Services Operations Supervisor Senior Information Technology Specialist	35	74,637	76,503	78,416	80,376	82,385	84,445	86,556	88,720	90,938	93,212	95,542	97,930	100,379	102,888
Assistant Land Surveyor Parks Division Supervisor Traffic Maintenance Supervisor	37	78,416	80,376	82,385	84,445	86,556	88,720	90,938	93,212	95,542	97,930	100,379	102,888	105,460	108,097
Administrative Analyst Associate Planner Building Division Supervisor Facilities Operations Superintendent Fire Prevention Plans Examiner GIS Analyst II Information Technology Analyst Land Development Engineer Senior Accountant	39	82,385	84,445	86,556	88,720	90,938	93,212	95,542	97,930	100,379	102,888	105,460	108,097	110,799	113,569
Senior Information Technology Analyst	42	88,720	90,938	93,212	95,542	97,930	100,379	102,888	105,460	108,097	110,799	113,569	116,408	119,319	122,302
Associate Civil Engineer Deputy Fire Marshal	43	90,938	93,212	95,542	97,930	100,379	102,888	105,460	108,097	110,799	113,569	116,408	119,319	122,302	125,359
Plan Check Engineer Senior Planner	44	93,212	95,542	97,930	100,379	102,888	105,460	108,097	110,799	113,569	116,408	119,319	122,302	125,359	128,493