



City Council Staff Report

Subject: Fiscal Year 2025/26 First Quarter Reports: Financial, Building, Capital Improvement, and Strategic Plan Update

Date: December 9, 2025

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Department: Administrative Services - Finance

Recommendation:

- A. Adopt a Resolution of the City Council of the City of Rocklin Accepting the Quarterly Financial Report for the Quarter Ended September 30, 2025, and Amending the Fiscal Years 2025/26 & 2026/27 Operating Budget.
- B. Receive the Quarterly Building Report and the Capital Improvement Program Progress Report for the Quarter Ended September 30, 2025.
- C. Receive an Update on the 2025-2027 Strategic Plan.

Background:

Fiscal Year (FY) 2025/26 First Quarter Financial Report

The quarterly financial report provides an overview of the City of Rocklin's financial position as of September 2025. The City's departments and the Finance Division evaluate budget-to-actual performance to ensure fiscal stability, identify potential concerns, recommend necessary adjustments, and implement operational changes as required. This process ensures that the City remains financially sound while proactively addressing any emerging issues. The Quarterly Financial Report for the quarter ended September 30, 2025 is included as Exhibit A to the Resolution (Attachment 2).

Through this review, staff has identified necessary adjustments to the FYs 2025/26 & 2026/27 Operating Budget to align budgetary requirements with contracts and actions previously approved by the City Council. Details are outlined in Exhibit B to the Resolution (Attachment 3) and further explained in Attachment 4.

Other Quarterly Reports

The Quarterly Building Report is included as Attachment 5, aligning building activity data with related revenue trends and financial performance indicators. For the first quarter, from July through September of 2025, 849 permits were issued, and \$2.6 million in fees were charged. The Capital Improvement Program (CIP) Progress Report is included as Attachment 6 and provides a quarterly status update on CIP projects.

2025-2027 Strategic Plan Update

On March 18, 2025, the City Council conducted a Strategic Planning Workshop to establish goals and priorities for the 2025/6 - 2026/27 fiscal years. Building upon the foundation of the 2023-2025 Strategic Plan, the workshop brought together City Council, staff, and community members to refine Rocklin's strategic direction and reaffirm the City's long-term vision.

During the workshop, the City Council reaffirmed the City's five foundational Strategic Pillars, Resilient, Vibrant, Livable, Sustainable, and Safe, with a minor refinement to the definitions to reflect evolving community needs and priorities. The resulting 2025-2027 Strategic Plan and accompanying Work Plan blend ongoing objectives from the prior plan with new initiatives that address emerging opportunities and challenges.

The updated Work Plan also introduces a tiered structure to categorize initiatives as Foundational (core services and ongoing operations), Strategic (focused improvements and mid-term initiatives), or Visionary (long-term, transformational goals). This framework is designed to help guide the strategic use of City resources and align priorities with the two-year budget cycle.

City Council formally affirmed the 2025-2027 Strategic Plan Work Plan at the August 12, 2025 City Council meeting. However, based on direction from the March 18 workshop, staff had begun preparing to implement the new Strategic Plan in advance. This update focuses on activities undertaken towards Work Plan objectives during the time period from July 1, 2025 to September 30, 2025.

Future quarterly updates will provide detailed progress reports as new and continuing initiatives advance under the 2025-2027 Strategic Plan. Staff remain committed to implementing the City Council's strategic vision and ensuring that Rocklin continues to build upon its foundation as a resilient, vibrant, and forward-focused community.

Fiscal Impact:

Sufficient funds are available in their respective funds in FYs 2025/26 & 2026/27 Operating Budget to support the staff recommendations as reflected in Exhibit B to the Resolution (Attachment 3).

ATTACHMENTS:

1. Resolution
2. Resolution Exhibit A - FY26 First Quarter Financial Report
3. Resolution Exhibit B - Budget Amendments
4. Budget Adjustment Details
5. Quarterly Building Report - July through September 2025
6. Capital Improvement Program Progress Report
7. 2025-2027 Strategic Workplan Update