


ROSEVILLE
REQUEST FOR COUNCIL ACTION

Date: 07/18/13
Item No.: 12.a

Department Approval

Christopher K. Miller

City Manager Approval

P. Trudgeon

Item Description: 2014 Departmental Budget Discussion

BACKGROUND

At the June 17, 2013 City Council meeting, the Council established two forums that would allow individual City Departments to identify operational issues and priorities that will impact the 2014 Budget; while also promoting an interactive exchange between the Council and Staff regarding those issues.

The first budget forum was established in conjunction with the July 15th City Council meeting. This forum will feature brief commentary from Staff representing the Parks & Recreation, Public Works, and Finance Departments. The second budget forum will take place on July 18th and will feature Staff representing Police, Fire, Community Development, and Administration.

To encourage a more free-flowing discussion, City Staff has not prepared any new materials for inclusion in the Council packet, but we have re-packaged some budget-related information that has been previously shared with the Council.

It is suggested that that City Staff briefly identify the operational issues and priorities that are specific to their department, and then allow for an extended time period for Council inquiries.

POLICY OBJECTIVE

Not applicable.

FINANCIAL IMPACTS

Not applicable.

STAFF RECOMMENDATION

Not applicable.

REQUESTED COUNCIL ACTION

For information purposes only. No formal Council action is necessary.

Prepared by: Chris Miller, Finance Director
Attachments: A: City Council and Staff Budget Priorities
B: 2013 Budget Summary for Tax and Non-Tax Supported Programs
C: 2014-2033 CIP Presentation

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Administration Department Programs

Code	Operating Division	Program / Function	2013	2011	2012	2013	2013	2014	2014	Roe	Willmus	McGehee	Etten	Laliberte
			FTE's	Budget	Budget	Budget	Budgeted Program Revenues	Net Cost	Staff Program Priority					
1	Administration	Council Support	1.030	120,252	123,122	126,115	-	126,115	7.0	5.0	5.0	5.0	5.0	5.0
2	Administration	Customer Service	0.395	38,590	39,673	40,630	-	40,630	7.0	6.2	7.0	7.0	5.0	7.0
3	Administration	General Communications	0.575	64,732	66,148	67,755	-	67,755	5.0	4.6	5.0	5.0	5.0	5.0
4	Administration	Human Resources	0.765	108,216	110,302	153,000	-	153,000	7.0	5.4	5.0	5.0	5.0	7.0
5	Administration	Organizational Management	0.800	125,113	128,305	131,445	-	131,445	7.0	5.0	3.0	7.0	5.0	5.0
6	Administration	Records Management/Data Practices	0.185	23,852	24,405	25,000	-	25,000	5.0	5.0	3.0	5.0	5.0	7.0
7	Advisory Comm.	Ethics Commission	-	2,500	1,000	1,000	-	1,000	3.0	2.2	1.0	3.0	3.0	3.0
8	Advisory Comm.	Human Rights Commission	-	2,250	2,000	2,000	-	2,000	3.0	2.2	1.0	3.0	3.0	3.0
9	City Council	Business Meetings	-	79,810	84,468	85,910	-	85,910	7.0	4.6	3.0	3.0	7.0	5.0
10	City Council	Community Support / Grants	-	62,490	60,144	61,305	-	61,305	5.0	4.2	5.0	3.0	3.0	5.0
11	City Council	Intergovernmental Affairs / Memberships	-	29,490	31,428	36,660	-	36,660	7.0	3.4	3.0	3.0	3.0	5.0
12	City Council	Recording Secretary	-	12,000	12,000	12,240	-	12,240	3.0	5.4	3.0	5.0	7.0	5.0
13	Elections	Elections	0.050	80,655	60,125	60,255	-	60,255	7.0	4.6	3.0	1.0	5.0	7.0
14	Legal	Civil Attorney	-	154,500	159,120	163,895	-	163,895	7.0	6.6	5.0	7.0	7.0	7.0
15	Legal	Prosecuting Attorney	-	138,925	143,100	147,395	147,395	-	7.0	6.2	5.0	7.0	7.0	7.0
Total Tax-Supported Programs			3.800	\$ 1,043,375	\$ 1,045,340	\$ 1,114,605	\$ 147,395	\$ 967,210						
16	Communications	Audio / Visual	0.310	69,274	58,941	60,259	60,259	-	5.0	3.8	5.0	3.0	5.0	3.0
17	Communications	Internet / Website	0.460	48,154	77,874	79,600	79,600	-	5.0	4.2	5.0	3.0	5.0	5.0
18	Communications	Newsletter / News Reporting	0.850	143,552	145,420	148,649	148,649	-	5.0	3.8	5.0	1.0	5.0	5.0
19	Communications	NSCC Member Dues	-	84,500	84,500	86,190	86,190	-	3.0	3.0	3.0	3.0	3.0	3.0
20	Recycling	Admin Service Charge	-	10,000	12,000	12,000	12,000	-	5.0	2.2	3.0	1.0	3.0	3.0
21	Recycling	Communications / Outreach efforts	0.120	16,061	16,324	16,610	16,610	-	5.0	3.0	5.0	1.0	5.0	3.0
22	Recycling	Data Reporting	0.060	9,442	8,162	8,315	8,315	-	5.0	3.0	1.0	3.0	3.0	5.0
23	Recycling	Program Administration	0.150	21,077	20,405	20,770	20,770	-	5.0	2.6	3.0	1.0	5.0	3.0
24	Recycling	Recycling Pickup Contractor	-	435,000	468,000	474,000	474,000	-	5.0	3.4	5.0	1.0	3.0	3.0
Total Non-Tax Supported Programs			1.950	\$ 837,060	\$ 891,626	\$ 906,393	\$ 906,393	\$ -						
Administration Department Total			5.750	\$ 1,880,435	\$ 1,936,966	\$ 2,020,998	\$ 1,053,788	\$ 967,210						

Code Definition

- 1 Time spent preparing City Council packets; preparing official documents; Codification of Ordinances; and Administrative support of Ethics and Human Rights Commissions.
- 2 Time spent responding to phone, email and in person inquiries.
- 3 Provide public information via *Roseville City News*; website; news releases, and other materials. Educate the public via tapes/dvds and special events.
- 4 Administration of human capital; benefits and wellness; compensation; employee/labor bargaining and relations; employee training and development; communications; and, legal compliance and record keeping
- 5 Time spent planning, leading, and organizing the City and department; participating in general training or meetings, conducting performance evaluations, etc.
- 6 Administration of city-wide electronic Records Management system to collect, archive, and retrieve records. Administration of city-wide Data Practices procedures to assure privacy of certain data and appropriate dissemination of public information
- 7 Commission-related expenses.
- 8 Commission-related expenses.
- 9 City Council salaries and cost of City audit.

2014 Priority-Based Budget Program Ranking Priority

Administration Department Programs

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	<u>2013 FTE's</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>2013 Budgeted Program Revenues</u>	<u>2013 Net Cost</u>	<u>2014 Staff Program Priority</u>	<u>2014 Council Composite Priority</u>	<u>Roe Priority</u>	<u>Willmus Priority</u>	<u>McGehee Priority</u>	<u>Etten Priority</u>	<u>Laliberte Priority</u>
10		Annual Grants to Northwest Youth and Family Services, and the Roseville Senior Program.													
11		Annual memberships: League of Minnesota Cities, Metro Cities, Ramsey County League of Local Governments, Suburban Rate Authority, and National League of Cities.													
12		Contract for recording and preparation of city council meeting minutes.													
13		Contract with Ramsey County to administer elections, educate voters about elections/voting/absentee voting/precinct locations, assist with absentee voting, annual maintenance fee.													
14		Annual retainer plus out-of-pocket expenses.													
15		Annual retainer plus out-of-pocket expenses													
16		Recording of council and commission meetings, other events or activities. Photograph city events and activities. Plan equipment needs. Perform basic maintenance on equipment. Produce original programming.													
17		Create/maintain/update and edit web communications for both the internet and intranet sites. Create/maintain/update and edit social media communications.													
18		Bi-monthly newsletter to residents, weekly news releases, regular forms of communication to community.													
19		Membership dues paid to the North Suburban Cable Commission (NSCC)													
20		This represents an internal charge (expense) to reflect general overhead-type expenses that are paid for by the City's General Fund, but incurred within programs or functions in other Funds.													
21		Coordinate communications to the public and the news media regarding the City's solid waste and recycling programs.													
22		Reporting to Ramsey County and the State of Minnesota information related to our solid waste and recycling programs.													
23		Coordinating special events including the Clean Up Day, Zero Waste events, and shredding day.													
24		Recycling Contract Costs.													

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Community Development Department Programs

Revised - April 17, 2013

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	2013 <u>FTE's</u>	2011 <u>Budget</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	2013 <u>Budgeted Program Revenues</u>	2013 <u>Net Cost</u>	2014 <u>Staff Program Priority</u>	2014 <u>Council Composite Priority</u>	<u>Roe Priority</u>	<u>Willmus Priority</u>	<u>McGehee Priority</u>	<u>Etten Priority</u>	<u>Laliberte Priority</u>
1	Nuisance Code Enf.	Nuisance Code Enforcement	2.000	165,000	149,565	153,280	-	153,280	5.0	4.6	5.0	5.0	5.0	5.0	3.0
Total Tax-Supported Programs			2.000	\$ 165,000	\$ 149,565	\$ 153,280	\$ -	\$ 153,280							
2	Code Enforcement	Building Codes Review and Permits	3.000	408,335	379,813	365,880	365,880	-	7.0	5.8	5.0	5.0	5.0	7.0	7.0
3	Code Enforcement	Zoning Code Enforcement	0.575	33,980	76,387	73,805	73,805	-	5.0	4.6	5.0	5.0	5.0	5.0	3.0
4	Code Enforcement	Organizational Management	0.447	64,502	70,710	68,985	68,985	-	7.0	5.0	3.0	5.0	5.0	7.0	5.0
5	Econ. Development	Economic Development and Redevelopment	0.200	104,869	50,213	51,365	51,365	-	3.0	5.0	7.0	3.0	5.0	5.0	5.0
6	Econ. Development	Organizational Management	0.047	7,744	11,800	12,070	12,070	-	3.0	3.8	3.0	3.0	5.0	5.0	3.0
7	GIS	Geographic Information System	0.800	65,679	66,281	67,920	67,920	-	3.0	3.4	1.0	3.0	7.0	3.0	3.0
8	GIS	Organizational Management	0.180	4,882	26,523	27,185	27,185	-	3.0	2.6	1.0	3.0	3.0	3.0	3.0
9	Planning	Organizational Management	0.166	23,553	24,304	24,900	24,900	-	7.0	5.0	3.0	7.0	5.0	5.0	5.0
10	Planning	Planning - Current	2.675	300,235	293,196	300,300	300,300	-	7.0	5.4	5.0	5.0	5.0	5.0	7.0
11	Planning	Planning - Long Range	0.285	59,842	36,350	37,235	37,235	-	7.0	5.8	5.0	5.0	5.0	7.0	7.0
12	Planning	Zoning Code Enforcement	0.125	23,703	15,958	16,345	16,345	-	7.0	5.0	5.0	5.0	5.0	5.0	5.0
Total Non-Tax Supported Programs			8.500	\$ 1,097,324	\$ 1,051,535	\$ 1,045,990	\$ 1,045,990	\$ -							
Community Development Department Total			10.500	\$ 1,262,324	\$ 1,201,100	\$ 1,199,270	\$ 1,045,990	\$ 153,280							

Code Definition

- 1 Investigation of all nuisance complaints (junk, property maintenance, tall grass) and enforcing the correction of said violations. Also conduct the Neighborhood Enhancement Program.
- 2 Review plans for all residential and commercial improvements in City, issue the required permits and conduct inspections of improvements to ensure compliance with state and local codes.
- 3 Investigation of all nuisance complaints (junk, property maintenance, tall grass) and enforcing the correction of said violations. Also conduct the Neighborhood Enhancement Program.
- 4 Oversee the implementation of all department functions
- 5 Works on the creation and the administration of TIF Districts. Conduct business retention and recruitment activities. Apply for economic development grant and loan funds to be used for projects.
- 6 Oversee the implementation of all department functions
- 7 Create and maintain electronic property data base for City staff and public use. Create mailing list for public hearing notices. Maintain online mapping system and city website. Serve as Department Coordinator for electronic archiving of files.
- 8 Oversee the implementation of all department functions
- 9 Oversee the implementation of all department functions
- 10 Receive and review all land use applications (Plats, conditional uses, variances, etc), and guides the application through the approval process.
- 11 Conducts studies and projects as required by state law (Comprehensive Plan and Zoning code updates) as well as special studies and projects as needed (i.e. lot split study, rental licensing study).
- 12 Investigation of all nuisance complaints (junk, property maintenance, tall grass) and enforcing the correction of said violations. Also conduct the Neighborhood Enhancement Program.

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Finance Department Programs

Revised - April 17, 2013

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	2013 <u>FTE's</u>	2011 <u>Budget</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	2013 Budgeted Program <u>Revenues</u>	2013 <u>Net Cost</u>	2014 Staff Program <u>Priority</u>	2014 Council Composite <u>Priority</u>	Roe <u>Priority</u>	Willmus <u>Priority</u>	McGehee <u>Priority</u>	Etten <u>Priority</u>	Laliberte <u>Priority</u>
1	Finance	Accounts Payable	0.490	34,970	34,896	35,755	-	35,755	7.0	5.8	3.0	7.0	7.0	5.0	7.0
2	Finance	Banking & Investment Management	0.075	11,011	11,086	11,360	11,360	-	5.0	5.8	5.0	5.0	7.0	5.0	7.0
3	Finance	Budgeting / Financial Planning	0.500	77,994	78,507	80,450	-	80,450	5.0	6.6	7.0	7.0	7.0	7.0	5.0
4	Finance	Business Licenses	0.100	8,719	8,522	8,695	8,695	-	7.0	4.2	3.0	5.0	3.0	5.0	5.0
5	Finance	Cash Receipts	0.525	52,204	38,642	39,588	-	39,588	7.0	5.8	3.0	7.0	5.0	7.0	7.0
6	Finance	Contract Administration	0.050	7,799	7,851	8,045	-	8,045	3.0	4.2	3.0	7.0	3.0	5.0	3.0
7	Finance	Contractual Services (RVA, HRA)	0.100	9,519	9,722	9,960	9,960	-	7.0	4.6	3.0	3.0	5.0	7.0	5.0
8	Finance	Debt Management	0.050	7,799	7,851	8,045	-	8,045	7.0	6.6	7.0	7.0	7.0	5.0	7.0
9	Finance	Economic Development	0.050	7,799	7,851	8,050	-	8,050	1.0	4.6	7.0	3.0	7.0	5.0	1.0
10	Finance	Gen. Ledger, fixed assets, financial reporting	1.400	149,911	151,918	155,660	-	155,660	7.0	6.2	3.0	7.0	7.0	7.0	7.0
11	Finance	Lawful Gambling (partial cost)	0.050	4,359	4,261	4,365	-	4,365	1.0	1.0	1.0	1.0	1.0	1.0	1.0
12	Finance	Organizational Management	0.200	29,823	30,022	30,765	-	30,765	5.0	5.0	3.0	7.0	5.0	5.0	5.0
13	Finance	Payroll	0.890	74,406	73,015	74,805	-	74,805	7.0	6.6	5.0	7.0	7.0	7.0	7.0
14	Finance	Receptionist Desk	0.720	36,481	47,477	48,655	-	48,655	3.0	3.4	7.0	1.0	7.0	1.0	1.0
15	Finance	Risk Management	0.250	32,122	32,353	33,150	-	33,150	5.0	6.6	7.0	5.0	7.0	7.0	7.0
16	Finance	Utility Billing (partial cost)	0.075	7,571	7,496	7,685	-	7,685	7.0	5.8	3.0	5.0	7.0	7.0	7.0
17	Finance	Workers Compensation Admin.	0.375	48,183	48,530	49,725	-	49,725	7.0	5.4	3.0	5.0	5.0	7.0	7.0
18	Central Services	Central Services	-	65,500	61,000	62,220	-	62,220	5.0	4.6	3.0	5.0	5.0	5.0	5.0
19	General Insurance	General Insurance	-	84,000	60,290	61,500	-	61,500	7.0	5.4	5.0	5.0	5.0	5.0	7.0
20	Miscellaneous	Contingency	-	-	80,021	80,021	-	80,021	3.0	2.6	1.0	3.0	3.0	3.0	3.0
21	Miscellaneous	Debt Service - Arena, Park Renewal	-	355,000	355,000	2,005,000	-	2,005,000	7.0	7.0	7.0	7.0	7.0	7.0	7.0
22	Miscellaneous	Debt Service - City Hall, PW Bldg.	-	825,000	825,000	825,000	-	825,000	7.0	7.0	7.0	7.0	7.0	7.0	7.0
23	Miscellaneous	Debt Service - Streets	-	310,000	310,000	310,000	-	310,000	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Total Tax-Supported Programs			5.900	\$ 2,240,170	\$ 2,291,311	\$ 3,958,499	\$ 30,015	\$ 3,928,484							
23	Info Technology	Computer/End User Support	4.820	551,330	596,626	799,260	799,260	-	5.0	4.6	3.0	5.0	5.0	5.0	5.0
24	Info Technology	Enterprise Applications	2.250	288,539	307,562	360,875	360,875	-	7.0	5.4	5.0	5.0	5.0	5.0	7.0
25	Info Technology	Facility Security Systems	0.020	2,719	2,897	3,375	3,375	-	5.0	5.4	7.0	5.0	5.0	5.0	5.0
26	Info Technology	Internet Connectivity	0.250	33,688	36,118	42,090	42,090	-	7.0	6.2	5.0	5.0	7.0	7.0	7.0
27	Info Technology	Network Services	0.450	60,682	64,508	75,245	75,245	-	7.0	5.8	5.0	5.0	7.0	5.0	7.0
28	Info Technology	Organizational Management	0.025	3,705	3,894	4,500	4,500	-	5.0	5.0	3.0	7.0	5.0	5.0	5.0
29	Info Technology	PDA/Mobile Devices	0.095	13,219	14,032	16,310	16,310	-	3.0	3.0	1.0	3.0	3.0	5.0	3.0
30	Info Technology	Server Management	0.375	49,087	52,163	61,070	61,070	-	7.0	6.2	5.0	5.0	7.0	7.0	7.0
31	Info Technology	Telephone/Radio Systems	0.590	82,937	87,719	101,880	101,880	-	5.0	5.0	5.0	5.0	5.0	5.0	5.0
32	Info Technology	User Administration	0.625	77,684	82,713	97,455	97,455	-	5.0	4.6	3.0	5.0	5.0	5.0	5.0
33	Lawful Gambling	Community Donations	-	80,000	80,000	80,000	80,000	-	7.0	4.2	3.0	3.0	5.0	5.0	5.0
34	Lawful Gambling	Gambling Licenses & Reports	0.100	50,660	61,240	61,400	61,400	-	7.0	4.2	1.0	5.0	5.0	5.0	5.0
35	License Center	Bad Check Recording & Recovery	0.100	10,989	10,746	10,990	10,990	-	3.0	3.0	1.0	5.0	3.0	3.0	3.0
36	License Center	Customer Communications/Problem Solving	1.420	134,044	132,198	135,120	135,120	-	3.0	3.4	1.0	5.0	5.0	3.0	3.0

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Finance Department Programs

Revised - April 17, 2013

Code	Operating Division	Program / Function	2013 FTE's	2011 Budget	2012 Budget	2013 Budget	2013	2013 Net Cost	2014	2014	Roe Priority	Willmus Priority	McGehee Priority	Etten Priority	Laliberte Priority
							Budgeted Program Revenues		Staff Program Priority	Council Composite Priority					
37	License Center	Daily Sales Reporting & Cash Reconciliation	1.575	143,749	141,935	145,055	145,055	-	5.0	4.2	1.0	5.0	5.0	5.0	5.0
38	License Center	DNR Transactions	0.340	28,512	28,172	28,785	28,785	-	7.0	3.4	1.0	3.0	5.0	5.0	3.0
39	License Center	Identity Applications	1.751	144,418	142,843	145,945	145,945	-	7.0	3.8	1.0	3.0	7.0	5.0	3.0
40	License Center	Inventory and Supplies	0.160	16,565	16,430	16,805	16,805	-	3.0	2.2	1.0	3.0	3.0	3.0	1.0
41	License Center	Motor Vehicle Transactions	5.706	479,072	473,479	523,775	523,775	-	7.0	4.2	1.0	5.0	7.0	5.0	3.0
42	License Center	Organizational Management	0.722	79,306	78,202	79,965	79,965	-	5.0	3.8	1.0	5.0	5.0	5.0	3.0
43	License Center	Passport Issuance	1.226	108,069	106,520	108,855	108,855	-	7.0	3.8	1.0	3.0	7.0	5.0	3.0
44	TIF	Tax Increment Financing	-	500,000	500,000	500,000	500,000	-	1.0	1.8	1.0	1.0	3.0	3.0	1.0
45	Cemetery	Roseville Islamic Cemetery	-	4,500	4,500	4,500	4,500	-	1.0	1.8	1.0	1.0	5.0	1.0	1.0
Total Non-Tax Supported Programs			22.600	\$ 2,943,474	\$ 3,024,497	\$ 3,403,255	\$ 3,403,255	\$ -							
Finance Department Total			28.500	\$ 5,183,644	\$ 5,315,808	\$ 7,361,754	\$ 3,433,270	\$ 3,928,484							

Code Definition

- 1 Process all tasks related to the accounts payable function including; processing invoices, issuing 1099's and sales tax filings.
- 2 Manage the City's investment portfolio and banking relationships including buying and selling investments, transferring cash among city accounts.
- 3 Coordinate the City's Budget and capital planning function including; the preparation of the annual budget and CIP, and regular preparation of materials for the City Council, City Manager, and Department Heads.
- 4 Process all tasks related to the issuance of business licenses including; application review and submittals to the City Council.
- 5 Process all tasks related to the cash receipts function including; entering cash receipts, balancing the cash drawer, etc.
- 6 Assist in the coordination of IT JPA's, wireless lease agreements and License Center lease.
- 7 Provide contractual accounting-related services to the Roseville Visitor's Association, and the Roseville Housing and Redevelopment Agency.
- 8 Coordinate the City's debt management function including the issuance of all debt including conduit financing offerings.
- 9 Assist in the City's Economic Development function.
- 10 Process all tasks related to the general accounting and financial reporting functions including; journal entries, financial statement preparation, bank reconciliation, etc.
- 11 Process all tasks related to the issuance of lawful gambling licenses including; application review and submittals to the City Council.
- 12 Time spent planning, leading, and organizing the department; participating in general training or meetings, conducting performance evaluations, etc.
- 13 Process all tasks related to the payroll function including; entering timesheets, managing benefit withholdings, general processing, federal and state reporting, etc.
- 14 Process all tasks related to the receptionist function including; answering phones, directing lobby traffic, issuing pet licenses, etc.
- 15 Coordinate the City's risk management function including; property/liability, serving as Chair of the Safety Committee, and serving as the City's Agent of Record.
- 16 Process all tasks related to the utility billing function including; entering meter reads, processing invoices, and servicing accounts.
- 17 Administer the City's workers compensation program including managing First Report of Injury forms, and claims administration.
- 18 Includes all general City Hall copier supplies (paper, toner, etc.), letterhead and envelopes, and postage machine lease payments.
- 19 The General Fund's share of the City's workers compensation and property/casualty insurance costs.
- 20 Monies set aside for contingency or unforeseen circumstances.
- 21 Debt service obligations
- 22 Debt service obligations
- 23 Debt service obligations
- 24 Troubleshooting and fixing all end user problems such as connectivity, printing, system access, etc.
- 25 Time spent managing the City's facility access security system.
- 26 Includes all internet service costs as well as trouble-shooting internet connectivity issues.
- 27 Managing network traffic across network servers within individual cities and through Metro I-Net.

2014 Priority-Based Budget Program Ranking Priority

Finance Department Programs

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	<u>2013 FTE's</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>2013 Budgeted Program Revenues</u>	<u>2013 Net Cost</u>	<u>2014 Staff Program Priority</u>	<u>2014 Council Composite Priority</u>	<u>Roe Priority</u>	<u>Willmus Priority</u>	<u>McGehee Priority</u>	<u>Etten Priority</u>	<u>Laliberte Priority</u>
28		Time spent planning, leading, and organizing the department; participating in general training or meetings, conducting performance evaluations, etc.													
29		Manage all PDA or mobile devices that connect to the City's information systems networks.													
30		Time spent managing all City servers to provide for application support.													
31		Managing the City's IP Telephony system, SCADA, and any applicable radio system that interconnects with other network assets.													
32		Time spent managing user accounts on file servers and network-wide systems.													
33		Process all tasks related to the issuance of lawful gambling licenses including; application review and submittals to the City Council.													
34		Financial contributions made to the Roseville Community Fund													
35		Time spent recovering customer funds from bank-denied checks.													
36		Time spent by supervisors to resolve problems or to provide greater information and explanation to customer inquiries.													
37		Time spent processing federal and state reports and bank deposit preparation.													
38		Process all fish and game licenses, as well as all-terrain vehicles, snowmobiles, boats, and trailers.													
39		Process driver's license renewals or State ID cards.													
40		Accounts for all ordering of inventory and supplies as well as regular inventory audits.													
41		Provide for all motor vehicle licensing, title transfers, tab renewals.													
42		Time spent planning, leading, and organizing the department; participating in general training or meetings, conducting performance evaluations, etc.													
43		Process passport applications; including application review, photo and mail delivery													
44		Time spent preparing and filing TIF Report and assisting with the City's TIF Programs/													
45		Time spent on Cemetery operations.													

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Fire Department Programs

Revised - April 17, 2013

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	2013 <u>FTE's</u>	2011 <u>Budget</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	2013 <u>Budgeted Program Revenues</u>	2013 <u>Net Cost</u>	2014 <u>Staff Program Priority</u>	2014 <u>Council Composite Priority</u>	<u>Roe Priority</u>	<u>Willmus Priority</u>	<u>McGehee Priority</u>	<u>Etten Priority</u>	<u>Laliberte Priority</u>
1	Fire Administration	Emergency Management	0.050	371	4,550	4,660	-	4,660	7.0	5.8	5.0	5.0	5.0	7.0	7.0
2	Fire Administration	Fire Administration & Planning	1.450	166,325	165,471	169,535	-	169,535	7.0	5.4	3.0	5.0	5.0	7.0	7.0
3	Fire Administration	Organizational Management	0.500	39,159	56,674	58,070	-	58,070	7.0	4.2	3.0	5.0	3.0	5.0	5.0
4	Fire Fighting / EMS	Emergency Medical Services	0.750	631,036	649,909	665,650	-	665,650	7.0	6.6	5.0	7.0	7.0	7.0	7.0
5	Fire Fighting / EMS	Fire Administration & Planning	0.700	97,294	99,755	102,280	-	102,280	7.0	5.8	3.0	7.0	5.0	7.0	7.0
6	Fire Fighting / EMS	Fire Suppression / Operations	0.550	380,400	294,007	301,170	-	301,170	7.0	7.0	7.0	7.0	7.0	7.0	7.0
7	Fire Prevention	Fire Administration & Planning	0.100	10,197	10,097	10,350	-	10,350	7.0	4.6	3.0	5.0	5.0	5.0	5.0
8	Fire Prevention	Fire Prevention	1.900	181,038	178,148	182,595	27,000	155,595	7.0	4.6	3.0	5.0	3.0	5.0	7.0
9	Fire Relief	Fire Relief	-	355,000	255,000	300,000	150,000	150,000	1.0	1.8	1.0	1.0	1.0	5.0	1.0
10	Firefighter Training	Firefighter Training	-	100,355	103,155	105,540	-	105,540	7.0	6.6	7.0	7.0	5.0	7.0	7.0
Total Tax-Supported Programs			6.000	\$ 1,961,175	\$ 1,816,766	\$ 1,899,850	\$ 177,000	\$ 1,722,850							
Fire Department Total			6.000	\$ 1,961,175	\$ 1,816,766	\$ 1,899,850	\$ 177,000	\$ 1,722,850							

Code Definition

- 1 Fire Department staff time for planning and operations related to City wide emergency management.
- 2 Administrative staff time related to department operations, planning, payroll processing, budgets, meeting, state, local, and federal requirements.
- 3 Fire Department staff time related to daily department operations.
- 4 On-duty staffing available to provide life saving Emergency Medical Services to the community- General supplies, end equipment- firefighter uniforms.
- 5 Full-time administrative and operational personnel time for daily operations, personnel management, and planning.
- 6 On-duty staffing available to provide fire related response- General supplies, and equipment- Firefighter uniforms- Vehicle replacement.
- 7 Full-time administrative and prevention personnel time for daily operations, personnel management, and planning.
- 8 Prevention staff to perform prevention, plan review, inspections, fire investigations.
- 9 City contribution to the Roseville Fire Relief Pension Plan.
- 10 Firefighting, EMS, HAZ MAT, OSHA, leadership, rescue, vehicle operations, vehicle driving, equipment operations, report writing, new hire training, all areas of department training.

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Police Department Programs

Revised - April 17, 2013

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	2013 <u>FTE's</u>	2011 <u>Budget</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	2013 <u>Budgeted Program Revenues</u>	2013 <u>Net Cost</u>	2014 <u>Staff Program Priority</u>	2014 <u>Council Composite Priority</u>	<u>Roe Priority</u>	<u>Willmus Priority</u>	<u>McGehee Priority</u>	<u>Etten Priority</u>	<u>Laliberte Priority</u>
1	Police Administration	Community Liaison	1.400	161,066	157,347	161,375	-	161,375	7.0	4.6	5.0	5.0	3.0	5.0	5.0
2	Police Administration	Organizational Management	2.650	329,720	326,390	334,375	-	334,375	7.0	5.0	3.0	7.0	5.0	5.0	5.0
3	Police Administration	Police Records / Reports	2.550	217,270	212,364	217,505	-	217,505	7.0	5.4	5.0	5.0	5.0	5.0	7.0
4	Police Administration	Response to Public Requests	2.400	224,779	219,560	224,895	-	224,895	5.0	4.6	3.0	5.0	5.0	5.0	5.0
5	Police Comm Services	Community Services	1.000	65,955	172,025	176,145	-	176,145	5.0	4.2	5.0	3.0	3.0	5.0	5.0
6	Police Investigations	Crime Scene Processing	0.450	44,013	53,481	54,805	-	54,805	7.0	7.0	7.0	7.0	7.0	7.0	7.0
7	Police Investigations	Criminal Prosecutions	6.750	665,395	664,002	680,375	57,605	622,770	7.0	6.6	5.0	7.0	7.0	7.0	7.0
8	Police Investigations	Organizational Management	0.400	43,207	46,307	47,235	-	47,235	7.0	5.0	3.0	7.0	5.0	5.0	5.0
9	Police Investigations	Public Safety Promo / Community Interaction	1.300	125,603	127,809	130,965	-	130,965	5.0	4.2	3.0	5.0	3.0	5.0	5.0
10	Police Investigations	Response to Public Requests	0.100	10,802	11,577	11,870	-	11,870	7.0	5.4	3.0	5.0	5.0	7.0	7.0
11	Police Patrol	24 x 7 x 365 First Responder	20.500	2,128,035	2,154,247	2,207,440	716,805	1,490,635	7.0	7.0	7.0	7.0	7.0	7.0	7.0
12	Police Patrol	Animal Control	1.800	197,941	187,001	191,590	4,000	187,590	7.0	3.8	3.0	1.0	5.0	3.0	7.0
13	Police Patrol	Dispatch	0.600	291,021	349,960	388,896	-	388,896	7.0	6.2	3.0	7.0	7.0	7.0	7.0
14	Police Patrol	Organizational Management	3.200	383,685	338,540	346,915	-	346,915	7.0	5.4	3.0	7.0	5.0	7.0	5.0
15	Police Patrol	Police Reports (by officer)	5.300	534,863	535,505	548,695	-	548,695	7.0	4.6	3.0	5.0	5.0	5.0	5.0
16	Police Patrol	Public Safety Promo / Community Interaction	5.600	567,035	561,312	575,180	-	575,180	7.0	4.6	3.0	5.0	3.0	7.0	5.0
Total Tax-Supported Programs			56.000	\$ 5,990,390	\$ 6,117,427	\$ 6,298,261	\$ 778,410	\$ 5,519,851							
Police Department Total			56.000	\$ 5,990,390	\$ 6,117,427	\$ 6,298,261	\$ 778,410	\$ 5,519,851							

- | <u>Code</u> | <u>Definition</u> |
|-------------|--|
| 1 | Night to Unite & Family Night Out, Citizens Academy, Neighborhood Block Watch, volunteer Citizens Park Patrol, Shop with a Cop, Senior Safety Camp, Crime Free Multi-Housing, crime alerts, premise safety reviews, and statistical crime reporting. |
| 2 | Personnel supervision, strategic planning, budget planning/management, grant procurement/management, internal investigations, data practices, state statutes, web site mtntce, policy and procedure development, union deliberation, planning, training. |
| 3 | Approximately 25,000 police reports are written by Patrol annually. Record Technicians review, code all reports then enter the reports into the records management system; scan media. Copies of police reports are available to the public and to prosecution. |
| 4 | Background checks through the Minnesota Bureau of Criminal of Apprehension (BCA) for new hires, gun purchase permits, clearance letters, investigations, business licensing. Front counter staffed for customer service. |
| 5 | Salary of one full-time and three part-time temporary CSO's and annual community service officer budget that includes the cost of the City's contract with Brighton Vet Clinic—takes in strays and attempts to find owner, also disposes of dead animals. |
| 6 | On scene collection of evidence; secured filing of evidence in police department; submission of evidence to BCA and courts. May include the writing of search warrants, getting judicial approval of warrant and then execution of said warrant (may include SWAT). |
| 7 | Present and forward cases to City/County Attorney, Probation, Child Protection, and other law enforcement/public safety agencies. |
| 8 | Personnel supervision, monitor budget, develop programs, evaluate services for efficiency. Review by based on solvability and case load. Coordination and supervision of Investigative Unit. |
| 9 | Officer Friendly, Citizens Academy, Shop with a Cop, "lemonade stand," focused surveillance, and participation in community events. Crime alerts to notify community of criminal activity. RAHS pays 2/3 salary of a detective to act as school liaison. |
| 10 | Police department needs to see active and continual collaboration with the public, State, County, other city departments, other law enforcement agencies, the courts, local businesses to assist in the investigation of major cases. |
| 11 | 24 hour day/seven days week patrol entire City; first responder on the scene of all 911 calls. |
| 12 | The Patrol Division holds the primary responsibility for animal control in the City unless a part-time Community Service Officer is available. |
| 13 | Dispatch through Ramsey County Sheriff's Office – 24 x 7 x 365 days/year; billed by number of calls for service. |
| 14 | Personnel supervision, training, compliance with ordinances and statutes, monitor budget, develop programs, evaluate services for efficiency; define/establish/attain overall goals and objectives. Sworn officers are mandated attend several trainings on a regular basis. |
| 15 | Approximately 25,000 police reports are written annually. All reports are reviewed by a sergeant and then the records technicians for thoroughness and accuracy. Many incidents require all officers involved write a report on the incident. Records management system |
| 16 | Volunteer Reserve Officer unit, volunteer Citizen's Emergency Response Team (CERT), Explorer's, Officer Friendly, Bike Rodeos, Citizens Academy, Shop with a Cop, and participation in many community events. Patrol by district to become familiar to residents. |

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Parks & Recreation Department Programs

Revised - April 17, 2013

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	2013 FTE's	2011 Budget	2012 Budget	2013 Budget	2013 Budgeted Program Revenues	2013 Net Cost	2014 Staff Program Priority	2014 Council Composite Priority	Roe Priority	Willmus Priority	McGehee Priority	Etten Priority	Laliberte Priority
1	Rec Administration	City-wide Support	0.200	28,366	28,341	29,052	-	29,052	5.0	4.2	3.0	5.0	5.0	5.0	3.0
2	Rec Administration	Community Services	2.825	250,549	253,100	259,260	-	259,260	5.0	4.6	5.0	5.0	5.0	5.0	3.0
3	Rec Administration	Financial Management	0.840	58,814	52,466	53,780	-	53,780	5.0	5.8	3.0	7.0	7.0	7.0	5.0
4	Rec Administration	Organizational Management	-	31,514	26,515	27,045	-	27,045	7.0	5.4	3.0	7.0	5.0	7.0	5.0
5	Rec Administration	Personnel Management	0.720	88,357	98,419	100,880	-	100,880	7.0	4.6	3.0	5.0	5.0	5.0	5.0
6	Rec Administration	Planning & Development	0.555	78,051	84,506	86,585	-	86,585	5.0	4.6	3.0	5.0	5.0	5.0	5.0
7	Recreation Maint.	City-wide Support	0.500	52,403	55,001	56,319	-	56,319	5.0	4.2	3.0	5.0	5.0	5.0	3.0
8	Recreation Maint.	Department-wide Support	1.125	116,543	122,000	124,930	-	124,930	5.0	4.6	3.0	5.0	5.0	7.0	3.0
9	Recreation Maint.	Equipment Maintenance	0.800	1,122	1,200	1,225	-	1,225	5.0	5.4	5.0	5.0	5.0	5.0	7.0
10	Recreation Maint.	Facility Maintenance	1.800	308,657	323,219	337,090	-	337,090	5.0	5.4	5.0	5.0	5.0	5.0	7.0
11	Recreation Maint.	Grounds Maintenance	2.700	306,279	339,000	352,489	-	352,489	5.0	5.4	5.0	5.0	5.0	5.0	7.0
12	Recreation Maint.	Natural Resources	1.075	139,601	149,000	152,460	-	152,460	5.0	4.6	3.0	5.0	5.0	5.0	5.0
13	Recreation Programs	Facility Management	0.595	237,591	237,844	243,085	-	243,085	5.0	4.2	3.0	5.0	5.0	5.0	3.0
14	Recreation Programs	Organizational Management	-	64,345	64,345	65,635	-	65,635	7.0	5.4	3.0	7.0	5.0	7.0	5.0
15	Recreation Programs	Personnel Management	0.273	67,734	69,419	71,155	-	71,155	7.0	5.4	3.0	7.0	5.0	7.0	5.0
16	Recreation Programs	Program Management	2.690	787,975	875,007	895,005	902,777	(7,772)	5.0	5.4	7.0	7.0	5.0	5.0	3.0
17	Recreation Programs	Volunteer Management	0.802	83,631	88,000	90,130	-	90,130	5.0	5.4	5.0	7.0	7.0	5.0	3.0
18	Skating Center	Arena	2.050	427,651	433,021	443,270	443,270	-	5.0	4.6	3.0	5.0	5.0	5.0	5.0
19	Skating Center	Banquet Area	0.900	142,729	141,205	144,420	144,420	-	5.0	4.6	5.0	3.0	5.0	5.0	5.0
20	Skating Center	Department-wide Support	0.600	47,474	46,225	47,385	11,005	36,380	5.0	3.8	1.0	5.0	5.0	5.0	3.0
21	Skating Center	OVAL	2.200	412,489	417,030	426,905	426,905	-	5.0	4.6	1.0	5.0	5.0	5.0	7.0
Total Tax-Supported Programs			23.250	\$ 3,731,875	\$ 3,904,863	\$ 4,008,105	\$ 1,928,377	\$ 2,079,728							
22	Golf	Clubhouse Operations	0.650	181,154	204,900	208,000	208,000	-	5	3.80	1.00	3.00	5.00	5.00	5.00
23	Golf	Department-Wide Support	0.600	51,310	55,000	56,050	56,050	-	5	3.00	1.00	3.00	3.00	5.00	3.00
24	Golf	Grounds Maintenance	0.500	127,486	154,250	146,750	146,750	-	5	4.60	3.00	3.00	5.00	5.00	7.00
Total Non-Tax Supported Programs			1.750	\$ 359,950	\$ 414,150	\$ 410,800	\$ 410,800	\$ -							
Parks & Recreation Department Total			25.000	\$ 4,091,825	\$ 4,319,013	\$ 4,418,905	\$ 2,339,177	\$ 2,079,728							

- Code Definition
- 1 Includes projects, tasks, time spent not directly related to parks and recreation, i.e. DH meetings, city council meetings, community presentations, commission support, attending meetings, serving on city committees, coordinating with other city departments, etc.
 - 2 staff involvement with community organizations and agencies providing excellent customer service, offering community events year-round, producing communication materials that promote recreational opportunities and facilities
 - 3 preparing, executing and monitoring all aspects of the department budgets including revenues and expenses whereby more than 50% is generated through non-tax dollar revenue.
 - 4 Time spent planning, leading, and organizing the department; participating in general training or meetings, conducting performance evaluations, etc.
 - 5 Personnel Management includes direct staffing costs to process and track bi-weekly payroll for 25 FTE employees and over 300 part-time seasonal staff. Personnel Management is responsible for the training and development of 25 FTE employees.
 - 6 Includes: reporting for information and decision making, research, policy development and execution, short term and long term planning, best practice/accreditation maintenance, and special and routine projects and committees.
 - 7 City-Wide Support includes all activities and management for city-wide events the Parks and Recreation Department Planning and Maintenance Division supports.
 - 8 Department-wide support is maintenance for recreation and includes all direct activities and management of those activities to support 1850 Roseville Parks and Recreation Programs and activities and numerous affiliated group efforts.
 - 9 Facility and Equipment Maintenance includes all maintenance and management of activities performed on all City park facilities.
 - 10 Facility and Equipment Maintenance includes all maintenance and management of activities performed on all City park facilities.

2014 Priority-Based Budget Program Ranking Priority

Parks & Recreation Department Programs

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	<u>2013 FTE's</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>2013 Budgeted Program Revenues</u>	<u>2013 Net Cost</u>	<u>2014 Staff Program Priority</u>	<u>2014 Council Composite Priority</u>	<u>Roe Priority</u>	<u>Willmus Priority</u>	<u>McGehee Priority</u>	<u>Etten Priority</u>	<u>Laliberte Priority</u>
11		Grounds maintenance activities include all maintenance and management of activities performed on all City parkland areas,													
12		Natural Resources activities include implementation and management of the City Diseased and Hazard Tree program and all natural resource implementation and management activities.													
13		Includes the costs to facilitate current community programming at all facilities.													
14		Includes a compilation of program liability insurance and credit card/on-line fees, direct costs for providing credit card use, online services and insurance coverage for recreation programs, facilities, events and services.													
15		Personnel Management is responsible for the training and development of part-time seasonal staff. Over 300 part-time seasonal employees deliver front line recreation services as activity leaders, customer service representatives and facility managers.													
16		Recreation Program Management involves all direct costs necessary to provide Roseville with 1850 recreation programs, events and opportunities annually.													
17		Volunteer Management encompasses all aspects of the volunteer experience from promotion and communication to recruitment and training to supervision and support to recognition and appreciation.													
18		The Indoor Arena reflects the cost of building maintenance, ice and equipment maintenance and personnel management. Costs of personnel, financial management, programs, event and overall facility management of the year round operation of the Arena.													
19		The Banquet Area reflects the cost of personnel management, program/event management and financial management. Costs of personnel, equipment and supplies and overall facility management to host weddings, class reunions, community group meetings and events.													
20		The amount in this portion of the Skating Center budget reflects the time spent by Skating Center staff working in other areas of the Parks and Recreation Department, i.e. parks and grounds, golf course, recreation, department wide management meetings, etc.													
21		The OVAL portion reflects the cost of building maintenance, ice and equipment maintenance, personnel management and building and grounds maintenance.													
22		Cost of managing staff (hiring, training, scheduling, payroll), ordering supplies, coordinating tournaments and rentals, managing leagues, overall customer service, conducting special events and executing of all communications/promotions.													
23		Reflects the time spent by Golf Course staff working in other areas of the department													
24		Includes all aspects of building maintenance, turf maintenance, equipment maintenance, landscaping, horticulture, course repairs, etc.													

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Public Works Department Programs

Revised - April 17, 2013

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	2013 <u>FTE's</u>	2011 <u>Budget</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	2013 Budgeted Program <u>Revenues</u>	2013 <u>Net Cost</u>	2014 Staff Program <u>Priority</u>	2014 Council Composite <u>Priority</u>	<u>Roe</u> <u>Priority</u>	<u>Willmus</u> <u>Priority</u>	<u>McGehee</u> <u>Priority</u>	<u>Etten</u> <u>Priority</u>	<u>Laliberte</u> <u>Priority</u>
1	Bldg Maintenance	Custodial Services	0.111	87,973	63,658	64,990	-	64,990	5.0	4.6	3.0	3.0	7.0	5.0	5.0
2	Bldg Maintenance	General Maintenance	0.351	334,469	350,647	366,805	-	366,805	5.0	5.0	5.0	3.0	7.0	5.0	5.0
3	Bldg Maintenance	Organizational Management	0.324	35,061	34,811	36,690	-	36,690	7.0	4.2	3.0	3.0	5.0	5.0	5.0
4	Central Garage	Organizational Management	0.605	54,222	55,930	57,320	-	57,320	7.0	4.6	3.0	5.0	5.0	5.0	5.0
5	Central Garage	Vehicle Repair	1.611	133,321	133,839	137,140	-	137,140	5.0	5.8	5.0	5.0	7.0	5.0	7.0
6	PW Administration	General Engineering/Customer Service	1.433	132,156	132,670	135,945	-	135,945	5.0	5.0	5.0	5.0	5.0	5.0	5.0
7	PW Administration	Organizational Management	0.755	112,142	110,599	113,340	-	113,340	7.0	5.0	3.0	7.0	5.0	5.0	5.0
8	PW Administration	Permitting	0.486	49,422	47,997	49,185	49,185	-	5.0	5.8	5.0	5.0	7.0	7.0	5.0
9	PW Administration	Project Delivery	3.354	342,878	333,593	341,870	-	341,870	5.0	5.8	5.0	7.0	5.0	5.0	7.0
10	PW Administration	Storm Water Management	0.284	36,424	36,408	37,309	-	37,309	5.0	5.4	5.0	5.0	7.0	5.0	5.0
11	PW Administration	Street Lighting	0.036	219,447	213,615	217,903	-	217,903	3.0	4.2	5.0	3.0	3.0	5.0	5.0
12	Streets	Organizational Management	0.531	36,501	106,581	109,035	-	109,035	7.0	5.0	3.0	7.0	5.0	5.0	5.0
13	Streets	Pathways & Parking Lots	0.261	182,245	188,262	192,115	-	192,115	3.0	4.2	3.0	5.0	5.0	5.0	3.0
14	Streets	Pavement Maintenance	2.360	492,880	373,430	381,900	255,000	126,900	5.0	5.0	5.0	5.0	5.0	5.0	5.0
15	Streets	Streetscape & ROW Maintenance	1.715	235,094	319,071	326,500	-	326,500	3.0	3.8	3.0	5.0	5.0	3.0	3.0
16	Streets	Traffic Management & Control	0.754	79,455	114,051	116,595	-	116,595	5.0	6.2	7.0	7.0	7.0	5.0	5.0
17	Streets	Winter Road Maintenance	0.465	212,235	67,276	68,770	-	68,770	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Total Tax-Supported Programs			15.436	\$ 2,775,925	\$ 2,682,438	\$ 2,753,412	\$ 304,185	\$ 2,449,227							
18	MSA Streets	MSA Street Reconstruction	-	1,800,000	2,900,000	2,900,000	2,900,000	-	5.0	5.0	5.0	5.0	5.0	5.0	5.0
19	Sewer	Admin Service Charge	-	275,000	285,000	285,000	285,000	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0
20	Sewer	Capital Improvements	-	-	765,000	780,000	780,000	-	5.0	6.2	7.0	5.0	7.0	5.0	7.0
21	Sewer	Customer Response	0.292	63,415	34,109	34,840	34,840	-	5.0	6.2	5.0	7.0	7.0	7.0	5.0
22	Sewer	Geographic Information System	0.250	34,298	32,063	32,755	32,755	-	5.0	4.2	3.0	3.0	5.0	5.0	5.0
23	Sewer	Infrastructure Maintenance & Repair	2.894	846,840	375,378	383,350	383,350	-	5.0	6.6	7.0	5.0	7.0	7.0	7.0
24	Sewer	Organizational Management	0.747	254,045	96,148	98,230	98,230	-	7.0	5.4	3.0	7.0	5.0	7.0	5.0
25	Sewer	Sewage Treatment Costs	-	2,750,000	2,850,000	3,000,000	3,000,000	-	5.0	5.4	7.0	5.0	5.0	5.0	5.0
26	Sewer	System Depreciation	-	190,000	400,000	500,000	500,000	-	5.0	3.8	1.0	5.0	5.0	5.0	3.0
27	Storm Sewer	Admin Service Charge	-	78,000	80,000	80,000	80,000	-	3.0	2.6	3.0	1.0	3.0	3.0	3.0
28	Storm Sewer	Capital Improvements	-	-	850,000	859,000	859,000	-	5.0	6.2	7.0	5.0	7.0	5.0	7.0
29	Storm Sewer	Infrastructure Maintenance & Repair	1.176	882,268	187,151	191,310	191,310	-	5.0	6.2	7.0	5.0	7.0	5.0	7.0
30	Storm Sewer	Leaf Collection / Compost Maintenance	1.526	263,938	207,765	212,470	212,470	-	1.0	2.6	1.0	1.0	5.0	3.0	3.0
31	Storm Sewer	Organizational Management	0.709	68,625	108,415	110,930	110,930	-	7.0	5.0	3.0	7.0	5.0	5.0	5.0
32	Storm Sewer	Street Sweeping	0.494	279,513	66,607	68,205	68,205	-	5.0	4.2	5.0	3.0	5.0	5.0	3.0
33	Storm Sewer	System Depreciation	-	210,000	410,000	510,000	510,000	-	5.0	3.4	1.0	5.0	3.0	5.0	3.0
34	Water	Admin Service Charge	-	350,000	360,000	360,000	360,000	-	3.0	2.6	3.0	1.0	3.0	3.0	3.0
35	Water	Capital Improvements	-	-	665,000	985,000	985,000	-	5.0	6.6	7.0	5.0	7.0	7.0	7.0
36	Water	Customer Response	0.480	112,099	52,740	53,870	53,870	-	5.0	6.2	5.0	7.0	7.0	7.0	5.0
37	Water	Geographic Information System	0.250	25,106	31,164	31,850	31,850	-	5.0	4.6	3.0	3.0	7.0	5.0	5.0

City of Roseville
 2014 Priority-Based Budget Program Ranking Priority
Public Works Department Programs

Revised - April 17, 2013

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	2013 <u>FTE's</u>	2011 <u>Budget</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	2013 Budgeted Program <u>Revenues</u>	2013 <u>Net Cost</u>	2014 Staff Program <u>Priority</u>	2014 Council Composite <u>Priority</u>	Roe <u>Priority</u>	Willmus <u>Priority</u>	McGehee <u>Priority</u>	Etten <u>Priority</u>	Laliberte <u>Priority</u>
38	Water	Infrastructure Maintenance & Repair	2.418	749,891	303,114	309,450	309,450	-	5.0	7.0	7.0	7.0	7.0	7.0	7.0
39	Water	Metering	2.088	442,786	225,751	230,575	230,575	-	5.0	5.0	5.0	5.0	5.0	5.0	5.0
40	Water	Organizational Management	0.752	412,770	94,137	96,195	96,195	-	7.0	5.0	3.0	7.0	5.0	5.0	5.0
41	Water	System Depreciation	-	250,000	500,000	600,000	600,000	-	5.0	3.4	1.0	5.0	3.0	5.0	3.0
42	Water	System Monitoring & Regulation	0.556	138,273	60,588	61,885	61,885	-	5.0	5.4	5.0	5.0	7.0	5.0	5.0
43	Water	Utility Billing	1.000	189,890	110,256	112,615	112,615	-	5.0	4.6	3.0	5.0	5.0	5.0	5.0
44	Water	Wholesale Water Purchase from St. Paul	-	4,400,000	4,600,000	5,000,000	5,000,000	-	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Total Non-Tax Supported Programs			15.632	\$ 15,066,757	\$ 16,650,386	\$ 17,887,530	\$ 17,887,530	\$ -							
Public Works Department Total			31.068	\$ 17,842,682	\$ 19,332,824	\$ 20,640,942	\$ 18,191,715	\$ 2,449,227							

Code Definition

- 1 Provide cleaning of City buildings & contract maintenance to medium level, order supplies, resolve issues to ensure buildings are kept clean and acceptable.
- 2 Oversee two-person contract custodial staff, HVAC management & monitoring, maintenance, manage summer seasonals.
- 3 Supervision, budgetary control, planning, leading, and organizing.
- 4 Budgetary control, supervision, and organizing workplan for fleet maintenance division.
- 5 Maintenance & repair of City fleet.
- 6 Assist customers with inquiries regarding public utilities, property lines, projects, city services. Maintain and update the City's records using computer hardware, software, geographic data.
- 7 Supervise PW Staff, develop and manage the budget. General oversight & planning of the department. Prepare for, participate in, and follow up to Council & Commission meetings.
- 8 Issue ROW & erosion permits, review plans, inspection, coordinate with applicants. Take corrective action, as needed. Planning & building permit review.
- 9 Planning, designing, organizing & managing engineering resources to deliver 2.5-4.0 million of city projects annually. Construction staking, contract administration, and project inspection.
- 10 Customer service, engineering, review, and management/coordination of stormwater issues and outside agencies involved in Storm Water Management.
- 11 Maintain 1300+ street lights & traffic signals, electrical costs for lighting. Manage contract maintenance.
- 12 Supervise/oversee street staff, street purchases, manage budget, departmental planning of street division to maintain services.
- 13 Maintain pathways & parking lots to ensure safety to all users and achieve an acceptable pavement condition rating.
- 14 Preventative maintenance & repair of all City pavement to achieve target condition rating. Crackseal and sealcoat pavements.
- 15 Regular tree-trimming program to ensure visibility and clearance for safety. Mowing, watering, weeding, picking trash, tree maintenance in all streetscape areas. Mowing & weeding ROW areas.
- 16 Design, fabrication, installation, and maintenance of City traffic control signs. Street & parking lot pavement marking.
- 17 Keeping roads and streets accessible through the winter is a priority for the City. Full plow after 2 or more inches, ice control as needed to keep roads safe.
- 18 Costs associated with maintaining MSA streets.
- 19 This represents an internal charge (expense) to reflect general overhead-type expenses that are paid for by the City's General Fund, but incurred within programs or functions in other Funds.
- 20 Costs associated with capital replacements.
- 21 Respond to customer inquiries and provide assistance for approximately 10,500 sewer customers. Issues, such as sewer backups are investigated and repaired/resolved 24/7.
- 22 Manages utility infrastructure data and record drawings. Supports Public Works asset management, project planning and delivery. Responsible for citywide GIS coordination. GIS liaison to Ramsey County.
- 23 Preventative maintenance & repair of the water utility infrastructure, including 160 miles of watermains and 1,711 fire hydrants. Monitor, maintain & repair pump station and water tower.
- 24 Supervise/oversee utility staff, organize training, sewer purchases, manage budget, departmental planning of sewer utility to maintain services.
- 25 Costs paid to the Met Council for wastewater treatment/
- 26 Amortized cost of capital over the asset's estimated useful life.
- 27 This represents an internal charge (expense) to reflect general overhead-type expenses that are paid for by the City's General Fund, but incurred within programs or functions in other Funds.
- 28 Costs associated with capital replacements.
- 29 Supervise/oversee water utility staff, organize training, water purchases, budgetary control, planning, leading, and organizing.
- 30 Annual leaf collection program to remove leaves, clean streets to keep leaves out of storm sewers and ponds. Maintain the compost site to minimize odors and efficiently compost material, deliver compost and wood chips.

2014 Priority-Based Budget Program Ranking Priority

Public Works Department Programs

<u>Code</u>	<u>Operating Division</u>	<u>Program / Function</u>	<u>2013 FTE's</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>2013 Budgeted Program Revenues</u>	<u>2013 Net Cost</u>	<u>2014 Staff Program Priority</u>	<u>2014 Council Composite Priority</u>	<u>Roe Priority</u>	<u>Willmus Priority</u>	<u>McGehee Priority</u>	<u>Etten Priority</u>	<u>Laliberte Priority</u>
31		Supervise/oversee storm utility staff, training, storm purchases; manage budget, departmental planning of storm utility to maintain services.													
32		Bi-Annual sweeping of city streets and as needed sweeping of streets to keep neighborhoods clean and livable and to protect our ponds, lakes, and wetlands.													
33		Amortized cost of capital over the asset's estimated useful life.													
34		This represents an internal charge (expense) to reflect general overhead-type expenses that are paid for by the City's General Fund, but incurred within programs or functions in other Funds.													
35		Costs associated with capital replacements.													
36		Respond to daily customer calls and inquiries, investigate and repair, and educate the customer.													
37		Manages utility and street infrastructure data and record drawings. Supports Public Works asset management, project planning, and delivery. Responsible for citywide GIS coordination. GIS liaison with Ramsey County.													
38		Preventative maintenance & repair of the water utility infrastructure, including 160 miles of watermains and 1,711 fire hydrants. Monitor, maintain & repair pump station and water tower.													
39		Reading of approximately of 3,000 water meters per month, plus re-reads and transfer reads. Repair, replace, and inspect water meters as necessary. Maintain all City meters and curb stops (approximately 10,300 each).													
40		Supervise/oversee water utility staff, organize training, water purchases, budgetary control, planning, leading, and organizing.													
41		Amortized cost of capital over the asset's estimated useful life.													
42		Monitor the water infrastructure and operations for continuous supply, and respond as necessary to ensure continuous service. Test sample as required by regulatory agencies.													
43		Time spent performing the utility billing function, including; meter read processing, bill process, and payment receipting.													
44		Costs associated with the purchase of wholesale water from the St. Paul Regional Water System.													

City of Roseville
 Combined Funds Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
General Property Taxes	\$ 12,086,330	\$ 12,347,788	\$ 15,428,765	\$ 14,278,044	\$ 14,962,294	\$ 684,250	4.8%	\$ 17,269,827	\$ 2,307,533	15.4%
Tax Increments	2,956,413	3,288,562	1,966,665	500,000	500,000	-	0.0%	500,000	-	0.0%
Intergovernmental Revenue	1,533,736	2,924,522	4,251,892	1,939,000	2,122,500	183,500	9.5%	2,111,000	(11,500)	-0.5%
Licenses & Permits	2,409,827	2,361,215	2,158,624	2,468,049	2,413,224	(54,825)	-2.2%	2,512,681	99,457	4.1%
Gambling Taxes	70,488	81,274	80,282	50,660	61,240	10,580	20.9%	61,400	160	0.3%
Charges for Services	12,659,547	14,436,380	13,647,952	15,175,194	18,189,015	3,013,821	19.9%	19,630,828	1,441,813	7.9%
Fines and Forfeits	232,520	197,556	214,131	215,000	220,000	5,000	2.3%	220,000	-	0.0%
Cable Franchise Fees	372,706	375,551	380,108	344,480	365,735	21,255	6.2%	373,698	7,963	2.2%
Rentals	67,579	54,737	59,910	-	-	-	0.0%	-	-	0.0%
Donations	122,186	161,414	169,529	80,000	80,000	-	0.0%	80,000	-	0.0%
Special Assessments	392,768	1,042,127	530,263	150,000	150,000	-	0.0%	150,000	-	0.0%
Investment Income	1,571,673	741,885	1,186,739	853,000	874,998	21,998	2.6%	863,339	(11,659)	-1.3%
Miscellaneous	469,720	276,929	1,024,635	311,391	392,092	80,701	25.9%	584,663	192,571	49.1%
Total Revenues	\$ 34,945,493	\$ 38,289,940	\$ 41,099,495	\$ 36,364,818	\$ 40,331,098	\$ 3,966,280	10.9%	\$ 44,357,436	\$ 4,026,338	10.0%
Expenditures										
Personnel Services	\$ 14,472,494	\$ 14,930,694	\$ 15,548,237	\$ 16,048,733	\$ 15,980,084	\$ (68,649)	-0.4%	\$ 16,506,207	\$ 526,123	3.3%
Supplies & Materials	1,265,095	1,045,885	1,303,940	1,352,461	1,377,811	25,350	1.9%	1,407,310	29,499	2.1%
Other Services & Charges	14,002,673	20,723,999	23,931,259	15,107,572	15,650,964	543,392	3.6%	16,753,504	1,102,540	7.0%
Capital Outlay	4,325,000	2,764,441	2,271,157	4,803,794	6,862,874	2,059,080	42.9%	7,539,968	677,094	9.9%
Debt Service	1,345,430	1,471,650	1,692,205	1,490,000	1,490,000	-	0.0%	3,140,000	1,650,000	110.7%
Contingency	-	-	-	-	88,021	88,021	0.0%	88,021	-	0.0%
Total Expenditures	\$ 35,410,692	\$ 40,936,669	\$ 44,746,798	\$ 38,802,560	\$ 41,449,754	\$ 2,647,194	6.8%	\$ 45,435,010	\$ 3,985,256	9.6%
Other Financing Sources (Uses)										
Transfers In / Bond Prem./Proceeds	\$ 2,699,874	\$ 148,651	\$ 202,722	\$ 50,000	\$ 100,000	\$ 50,000	100.0%	\$ 276,113	\$ 176,113	176.1%
Transfers Out	(133,000)	(144,374)	(75,000)	-	-	-	0.0%	-	-	0.0%
Sale of Assets	9,908	15,535	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ 2,576,782	\$ 19,812	\$ 127,722	\$ 50,000	\$ 100,000	\$ 50,000	100.0%	\$ 276,113	\$ 176,113	176.1%
Net Chg. in Fund Balance / Net Assets	2,111,583	(2,626,917)	(3,519,581)	(2,387,742)	(1,018,656)			(801,461)		
Beginning Fund Balance / Net Assets	56,405,231	58,516,814	55,889,897	52,370,316	49,982,574			48,963,918		
Ending Fund Balance / Net Assets *	\$ 58,516,814	\$ 55,889,897	\$ 52,370,316	\$ 49,982,574	\$ 48,963,918			\$ 48,162,457		

* Projected totals are shown for 2011-2013. Amounts shown do NOT represent available cash on hand. Available Cash Balance on 1/1/2011 is approximately 31.2 million.

City of Roseville
Tax-Supported Funds Financial Summary

Schedule B

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 12,038,699	\$ 12,300,021	\$ 15,379,408	\$ 14,228,044	\$ 14,962,294	\$ 734,250	5.2%	\$ 17,269,827	\$ 2,307,533	15.4%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	1,016,551	883,476	1,442,352	824,000	874,000	50,000	6.1%	874,000	-	0.0%
Licenses & Permits	295,005	333,531	321,388	311,000	306,000	(5,000)	-1.6%	311,500	5,500	1.8%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	2,667,960	2,859,336	2,961,906	2,855,450	2,844,768	(10,682)	-0.4%	2,906,876	62,108	2.2%
Fines and Forfeits	232,208	197,556	213,787	215,000	220,000	5,000	2.3%	220,000	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	67,579	54,737	59,910	-	-	-	0.0%	-	-	0.0%
Donations	59,692	81,111	89,058	-	-	-	0.0%	-	-	0.0%
Special Assessments	203,802	870,595	270,352	-	-	-	0.0%	-	-	0.0%
Investment Income	158,728	153,086	275,029	53,500	105,498	51,998	97.2%	93,839	(11,659)	-11.1%
Miscellaneous	282,224	198,841	274,655	105,000	105,000	-	0.0%	105,000	-	0.0%
Total Revenues	\$ 17,022,448	\$ 17,932,290	\$ 21,287,845	\$ 18,591,994	\$ 19,417,560	\$ 825,566	4.4%	\$ 21,781,042	\$ 2,363,482	12.2%
Expenditures										
Personnel Services	\$ 10,915,651	\$ 11,055,769	\$ 11,372,767	\$ 11,731,406	\$ 11,715,935	\$ (15,471)	-0.1%	\$ 12,007,772	\$ 291,837	2.5%
Supplies & Materials	1,014,865	839,294	1,048,409	1,108,711	1,116,121	7,410	0.7%	1,138,645	22,524	2.0%
Other Services & Charges	3,596,346	3,166,321	3,898,424	3,907,878	3,606,483	(301,395)	-7.7%	3,820,604	214,121	5.9%
Capital Outlay	2,697,846	705,055	685,985	260,000	1,401,000	1,141,000	438.8%	1,586,000	185,000	13.2%
Debt Service	1,345,430	1,471,650	1,692,205	1,490,000	1,490,000	-	0.0%	3,140,000	1,650,000	110.7%
Contingency	-	-	-	-	88,021	88,021	#DIV/0!	88,021	-	0.0%
Total Expenditures	\$ 19,570,138	\$ 17,238,089	\$ 18,697,790	\$ 18,497,995	\$ 19,417,560	\$ 919,565	5.0%	\$ 21,781,042	\$ 2,363,482	12.2%
Other Financing Sources (Uses)										
Transfers In / Bond Prem./Proceeds	\$ 2,574,874	\$ 73,651	\$ 127,722	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	9,908	13,095	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ 2,584,782	\$ 86,746	\$ 127,722	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	37,092	780,947	2,717,777	93,999	-	-	-	-	-	-
Beginning Fund Balance	5,449,726	5,486,818	6,267,765	8,985,542	9,079,541			9,079,541		
Ending Fund Balance *	\$ 5,486,818	\$ 6,267,765	\$ 8,985,542	\$ 9,079,541	\$ 9,079,541			\$ 9,079,541		

* Projected totals are shown for 2011-2013. Amounts shown do NOT represent available cash on hand. Available Cash Balance on 1/1/2011 is approximately 9.0 million.

City of Roseville
General Fund Financial Summary

Schedule B

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 8,566,208	\$ 8,513,538	\$ 11,403,529	\$ 10,339,120	\$ 9,857,699	\$ (481,421)	-4.7%	\$ 10,258,611	\$ 400,912	4.1%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	963,577	818,042	851,127	824,000	874,000	50,000	6.1%	874,000	-	0.0%
Licenses & Permits	295,005	333,531	321,388	311,000	306,000	(5,000)	-1.6%	311,500	5,500	1.8%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	1,103,904	1,199,698	1,275,737	965,000	965,000	-	0.0%	985,000	20,000	2.1%
Fines and Forfeits	232,208	197,556	213,787	215,000	220,000	5,000	2.3%	220,000	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	9,325	13,440	29,780	-	-	-	0.0%	-	-	0.0%
Special Assessments	1,639	110	-	-	-	-	0.0%	-	-	0.0%
Investment Income	42,296	71,144	174,721	47,000	83,998	36,998	78.7%	82,826	(1,172)	-1.4%
Miscellaneous	201,282	128,403	219,923	105,000	105,000	-	0.0%	105,000	-	0.0%
Total Revenues	\$ 11,415,444	\$ 11,275,462	\$ 14,489,992	\$ 12,806,120	\$ 12,411,697	\$ (394,423)	-3.1%	\$ 12,836,937	\$ 425,240	3.4%
Expenditures										
Personnel Services	\$ 8,650,505	\$ 8,754,613	\$ 9,008,010	\$ 9,304,537	\$ 9,232,504	\$ (72,033)	-0.8%	\$ 9,462,033	\$ 229,529	2.5%
Supplies & Materials	751,125	627,477	794,317	850,293	842,291	(8,002)	-0.9%	859,193	16,902	2.0%
Other Services & Charges	2,416,688	2,012,366	2,648,217	2,651,290	2,248,881	(402,409)	-15.2%	2,427,690	178,809	8.0%
Capital Outlay	113,136	34,870	61,009	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	88,021	88,021	#DIV/0!	88,021	-	0.0%
Total Expenditures	\$ 11,931,454	\$ 11,429,326	\$ 12,511,553	\$ 12,806,120	\$ 12,411,697	\$ (394,423)	-3.1%	\$ 12,836,937	\$ 425,240	3.4%
Other Financing Sources (Uses)										
Transfers In	\$ 8,000	\$ 18,281	\$ 83,707	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ 8,000	\$ 18,281	\$ 83,707	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(508,010)	(135,583)	2,062,146	-	-					
Beginning Fund Balance	4,218,106	3,710,096	3,574,513	5,636,659	5,636,659			5,636,659		
Ending Fund Balance	\$ 3,710,096	\$ 3,574,513	\$ 5,636,659	\$ 5,636,659	\$ 5,636,659			\$ 5,636,659		

City of Roseville
Recreation Fund Financial Summary

Schedule B

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 792,900	\$ 885,179	\$ 823,034	\$ 964,319	\$ 1,029,175	\$ 64,856	6.7%	\$ 1,055,216	\$ 26,041	2.5%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	12,988	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	1,564,056	1,659,638	1,686,169	1,890,450	1,879,768	(10,682)	-0.6%	1,921,876	42,108	2.2%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	67,579	54,737	59,910	-	-	-	0.0%	-	-	0.0%
Donations	50,367	67,671	59,278	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	18,062	6,606	15,647	6,500	6,500	-	0.0%	6,500	-	0.0%
Miscellaneous	74,091	52,448	53,964	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 2,580,043	\$ 2,726,279	\$ 2,698,002	\$ 2,861,269	\$ 2,915,443	\$ 54,174	1.9%	\$ 2,983,592	\$ 68,149	2.3%
Expenditures										
Personnel Services	\$ 1,580,686	\$ 1,650,369	\$ 1,694,513	\$ 1,805,719	\$ 1,819,681	\$ 13,962	0.8%	\$ 1,865,190	\$ 45,509	2.5%
Supplies & Materials	163,357	140,272	157,269	153,373	161,569	8,196	5.3%	164,847	3,278	2.0%
Other Services & Charges	848,047	851,152	819,786	848,178	934,193	86,015	10.1%	953,555	19,362	2.1%
Capital Outlay	41,164	6,133	6,443	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 2,633,254	\$ 2,647,926	\$ 2,678,011	\$ 2,807,270	\$ 2,915,443	\$ 108,173	3.9%	\$ 2,983,592	\$ 68,149	2.3%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(53,211)	78,353	19,991	53,999	-			-		
Beginning Fund Balance	495,651	442,440	520,793	540,784	594,783			594,783		
Ending Fund Balance	\$ 442,440	\$ 520,793	\$ 540,784	\$ 594,783	\$ 594,783			\$ 594,783		

City of Roseville
Park Maintenance Fund Financial Summary

Schedule B

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 909,754	\$ 890,318	\$ 982,014	\$ 964,605	\$ 974,420	\$ 9,815	1.0%	\$ 1,020,000	\$ 45,580	4.7%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	14,801	-	24,467	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	1,430	10,131	163	-	-	-	0.0%	-	-	0.0%
Investment Income	(405)	-	988	-	15,000	15,000	#DIV/0!	4,513	(10,487)	-69.9%
Miscellaneous	851	1,170	168	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 926,431	\$ 901,619	\$ 1,007,800	\$ 964,605	\$ 989,420	\$ 24,815	2.6%	\$ 1,024,513	\$ 35,093	3.5%
Expenditures										
Personnel Services	\$ 684,460	\$ 650,787	\$ 670,244	\$ 621,150	\$ 663,750	\$ 42,600	6.9%	\$ 680,549	\$ 16,799	2.5%
Supplies & Materials	100,383	71,545	96,823	105,045	112,261	7,216	6.9%	114,605	2,344	2.1%
Other Services & Charges	192,767	135,295	189,745	198,410	213,409	14,999	7.6%	229,359	15,950	7.5%
Capital Outlay	-	127	3,411	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 977,610	\$ 857,754	\$ 960,223	\$ 924,605	\$ 989,420	\$ 64,815	7.0%	\$ 1,024,513	\$ 35,093	3.5%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(51,179)	43,865	47,577	40,000	-			-		
Beginning Fund Balance	7,284	(43,895)	(30)	47,547	87,547			87,547		
Ending Fund Balance	\$ (43,895)	\$ (30)	\$ 47,547	\$ 87,547	\$ 87,547			\$ 87,547		

City of Roseville
 Pathway Maintenance Fund Financial Summary

Schedule B

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 135,537	\$ 133,747	\$ 134,129	\$ 150,000	\$ 150,000	\$ -	0.0%	\$ 150,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	8,490	5,898	4,485	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 144,027	\$ 139,645	\$ 138,614	\$ 150,000	\$ 150,000	\$ -	0.0%	\$ 150,000	\$ -	0.0%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	115,097	103,970	212,734	150,000	150,000	-	0.0%	150,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 115,097	\$ 103,970	\$ 212,734	\$ 150,000	\$ 150,000	\$ -	0.0%	\$ 150,000	\$ -	0.0%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	28,930	35,675	(74,120)	-	-	-	-	-	-	-
Beginning Fund Balance	168,774	197,704	233,379	159,259	159,259			159,259		
Ending Fund Balance	\$ 197,704	\$ 233,379	\$ 159,259	\$ 159,259	\$ 159,259			\$ 159,259		

City of Roseville

Schedule B

Boulevard Maintenance Fund Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 58,087	\$ 57,320	\$ 57,484	\$ 60,000	\$ 60,000	\$ -	0.0%	\$ 60,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	10,367	5,690	9,380	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	10	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 68,454	\$ 63,020	\$ 66,864	\$ 60,000	\$ 60,000	\$ -	0.0%	\$ 60,000	\$ -	0.0%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	23,747	63,538	27,942	60,000	60,000	-	0.0%	60,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 23,747	\$ 63,538	\$ 27,942	\$ 60,000	\$ 60,000	\$ -	0.0%	\$ 60,000	\$ -	0.0%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	44,707	(518)	38,922	-	-			-		
Beginning Fund Balance	198,613	243,320	242,802	281,724	281,724			281,724		
Ending Fund Balance	\$ 243,320	\$ 242,802	\$ 281,724	\$ 281,724	\$ 281,724			\$ 281,724		

City of Roseville
Debt Service Funds Financial Summary

Schedule B

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 1,548,010	\$ 1,796,036	\$ 1,954,541	\$ 1,490,000	\$ 1,490,000	\$ -	0.0%	\$ 3,140,000	\$ 1,650,000	110.7%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	25,185	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	200,733	860,354	270,189	-	-	-	0.0%	-	-	0.0%
Investment Income	6,638	61,303	32,825	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 1,780,566	\$ 2,717,693	\$ 2,257,555	\$ 1,490,000	\$ 1,490,000	\$ -	0.0%	\$ 3,140,000	\$ 1,650,000	110.7%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	-	-	0.0%
Debt Service	1,345,430	1,471,650	1,692,205	1,490,000	1,490,000	-	0.0%	3,140,000	1,650,000	110.7%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 1,345,430	\$ 1,471,650	\$ 1,692,205	\$ 1,490,000	\$ 1,490,000	\$ -	0.0%	\$ 3,140,000	\$ 1,650,000	110.7%
Other Financing Sources (Uses)										
Transfers In / Bond Premium	\$ 22,536	\$ 55,370	\$ 44,015	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ 22,536	\$ 55,370	\$ 44,015	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	457,672	1,301,413	609,365	-	-			-		
Beginning Fund Balance	(916,039)	(458,367)	843,046	1,452,411	1,452,411			1,452,411		
Ending Fund Balance	\$ (458,367)	\$ 843,046	\$ 1,452,411	\$ 1,452,411	\$ 1,452,411			\$ 1,452,411		

City of Roseville

Schedule B

Vehicle & Equipment Operating Funds Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Decrease)	(Decr.)	<u>Budget</u>	(Decrease)	(Decr.)
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ 50,000	\$ 1,239,000	\$ 1,189,000	2378.0%	\$ 1,399,000	\$ 160,000	12.9%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	65,434	270,460	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	26,150	2,326	11,648	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	-	600	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 26,150	\$ 67,760	\$ 282,708	\$ 50,000	\$ 1,239,000	\$ 1,189,000	2378.0%	\$ 1,399,000	\$ 160,000	12.9%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%	-	-	0.0%
Capital Outlay	157,177	295,667	401,902	50,000	1,104,000	1,054,000	2108.0%	1,399,000	295,000	26.7%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 157,177	\$ 295,667	\$ 401,902	\$ 50,000	\$ 1,104,000	\$ 1,054,000	2108.0%	\$ 1,399,000	\$ 295,000	26.7%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	9,908	13,095	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ 9,908	\$ 13,095	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(121,119)	(214,812)	(119,194)	-	135,000			-		
Beginning Fund Balance	799,659	678,540	463,728	344,534	344,534			479,534		
Ending Fund Balance	\$ 678,540	\$ 463,728	\$ 344,534	\$ 344,534	\$ 479,534			\$ 479,534		

City of Roseville

Schedule B

Building Replacement & Streetlighting Fund Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 28,203	\$ 23,883	\$ 24,677	\$ 25,000	\$ 122,000	\$ 97,000	388.0%	\$ 147,000	\$ 25,000	20.5%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	296,298	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	36,276	(5,275)	20,837	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	15,810	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 64,479	\$ 34,418	\$ 341,812	\$ 25,000	\$ 122,000	\$ 97,000	388.0%	\$ 147,000	\$ 25,000	20.5%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%	-	-	0.0%
Capital Outlay	2,386,369	324,330	157,217	25,000	257,000	232,000	928.0%	147,000	(110,000)	-42.8%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 2,386,369	\$ 324,330	\$ 157,217	\$ 25,000	\$ 257,000	\$ 232,000	928.0%	\$ 147,000	\$ (110,000)	-42.8%
Other Financing Sources (Uses)										
Transfers In / Bond Proceeds	\$ 2,544,338	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ 2,544,338	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	222,448	(289,912)	184,595	-	(135,000)			-		
Beginning Fund Balance	229,530	451,978	162,066	346,661	346,661			211,661		
Ending Fund Balance	\$ 451,978	\$ 162,066	\$ 346,661	\$ 346,661	\$ 211,661			\$ 211,661		

City of Roseville

Schedule B

Park Improvement Program Fund Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ 185,000	\$ 40,000	\$ (145,000)	-78.4%	\$ 40,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	10,854	5,394	4,498	-	-	-	0.0%	-	-	0.0%
Miscellaneous	6,000	1,000	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 16,854	\$ 6,394	\$ 4,498	\$ 185,000	\$ 40,000	\$ (145,000)	-78.4%	\$ 40,000	\$ -	0.0%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%	-	-	0.0%
Capital Outlay	-	43,928	56,003	185,000	40,000	(145,000)	-78.4%	40,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ -	\$ 43,928	\$ 56,003	\$ 185,000	\$ 40,000	\$ (145,000)	-78.4%	\$ 40,000	\$ -	0.0%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	16,854	(37,534)	(51,505)	-	-			-		
Beginning Fund Balance	248,148	265,002	227,468	175,963	175,963			175,963		
Ending Fund Balance	\$ 265,002	\$ 227,468	\$ 175,963	\$ 175,963	\$ 175,963			\$ 175,963		

City of Roseville
Non Tax-Supported Funds Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 47,631	\$ 47,767	\$ 49,357	\$ 50,000	\$ -	\$ (50,000)	-100.0%	\$ -	\$ -	0.0%
Tax Increments	2,956,413	3,288,562	1,966,665	500,000	500,000	-	0.0%	500,000	-	0.0%
Intergovernmental Revenue	517,185	2,041,046	2,809,540	1,115,000	1,248,500	133,500	12.0%	1,237,000	(11,500)	-0.9%
Licenses & Permits	2,114,822	2,027,684	1,837,236	2,157,049	2,107,224	(49,825)	-2.3%	2,201,181	93,957	4.5%
Gambling Taxes	70,488	81,274	80,282	50,660	61,240	10,580	20.9%	61,400	160	0.3%
Charges for Services	9,991,587	11,577,044	10,686,046	12,319,744	15,344,247	3,024,503	24.6%	16,723,952	1,379,705	9.0%
Fines and Forfeits	312	-	344	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	372,706	375,551	380,108	344,480	365,735	21,255	6.2%	373,698	7,963	2.2%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	62,494	80,303	80,471	80,000	80,000	-	0.0%	80,000	-	0.0%
Special Assessments	188,966	171,532	259,911	150,000	150,000	-	0.0%	150,000	-	0.0%
Investment Income	1,412,945	588,799	911,710	799,500	769,500	(30,000)	-3.8%	769,500	-	0.0%
Miscellaneous	187,496	78,088	749,980	206,391	287,092	80,701	39.1%	479,663	192,571	67.1%
Total Revenues	\$ 17,923,045	\$ 20,357,650	\$ 19,811,650	\$ 17,772,824	\$ 20,913,538	\$ 3,140,714	17.7%	\$ 22,576,394	\$ 1,662,856	8.0%
Expenditures										
Personnel Services	\$ 3,556,843	\$ 3,874,925	\$ 4,175,470	\$ 4,317,327	\$ 4,264,149	\$ (53,178)	-1.2%	\$ 4,498,435	\$ 234,286	5.5%
Supplies & Materials	250,230	206,591	255,531	243,750	261,690	17,940	7.4%	268,665	6,975	2.7%
Other Services & Charges	10,406,327	17,557,678	20,032,835	11,199,694	12,044,481	844,787	7.5%	12,932,900	888,419	7.4%
Capital Outlay	1,627,154	2,059,386	1,585,172	4,543,794	5,461,874	918,080	20.2%	5,953,968	492,094	9.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 15,840,554	\$ 23,698,580	\$ 26,049,008	\$ 20,304,565	\$ 22,032,194	\$ 1,727,629	8.5%	\$ 23,653,968	\$ 1,621,774	7.4%
Other Financing Sources (Uses)										
Transfers In / Bond Prem./Proceeds	\$ 125,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ 100,000	\$ 50,000	100.0%	\$ 276,113	\$ 176,113	176.1%
Transfers Out	(133,000)	(144,374)	(75,000)	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	2,440	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ (8,000)	\$ (66,934)	\$ -	\$ 50,000	\$ 100,000	\$ 50,000	100.0%	\$ 276,113	\$ 176,113	176.1%
Net Chg. in Fund Balance / Net Assets	2,074,491	(3,407,864)	(6,237,358)	(2,481,741)	(1,018,656)			(801,461)		
Beginning Fund Balance / Net Assets	50,955,505	53,029,996	49,622,132	43,384,774	40,903,033			39,884,377		
Ending Fund Balance / Net Assets *	\$ 53,029,996	\$ 49,622,132	\$ 43,384,774	\$ 40,903,033	\$ 39,884,377			\$ 39,082,916		

* Projected totals are shown for 2011-2013. Amounts shown do NOT represent available cash on hand. Available Cash Balance on 1/1/2011 is approximately \$22.2 million.

City of Roseville

Schedule C

Community Development Fund Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)	Budget	(Decrease)	(Decr.)
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	426,500	-	133,500	133,500	#DIV/0!	122,000	(11,500)	-8.6%
Licenses & Permits	1,078,917	1,001,418	776,230	1,022,324	986,699	(35,625)	-3.5%	1,015,886	29,187	3.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	45,608	134,261	135,965	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	312	-	344	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	839	63	-	-	-	-	0.0%	-	-	0.0%
Investment Income	9,221	4,282	(5,884)	5,000	-	(5,000)	-100.0%	-	-	0.0%
Miscellaneous	34,438	24,086	21,441	70,000	-	(70,000)	-100.0%	14,500	14,500	#DIV/0!
Total Revenues	\$ 1,169,335	\$ 1,164,110	\$ 1,354,596	\$ 1,097,324	\$ 1,120,199	\$ 22,875	2.1%	\$ 1,152,386	\$ 32,187	2.9%
Expenditures										
Personnel Services	\$ 900,115	\$ 1,018,586	\$ 1,033,466	\$ 868,064	\$ 800,710	\$ (67,354)	-7.8%	\$ 820,735	\$ 20,025	2.5%
Supplies & Materials	13,359	10,351	12,369	12,352	15,739	3,387	27.4%	16,060	321	2.0%
Other Services & Charges	292,234	177,815	632,664	205,616	205,086	(530)	-0.3%	209,195	4,109	2.0%
Capital Outlay	24,699	18,764	-	11,292	30,000	18,708	165.7%	-	(30,000)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 1,230,407	\$ 1,225,516	\$ 1,678,499	\$ 1,097,324	\$ 1,051,535	\$ (45,789)	-4.2%	\$ 1,045,990	\$ (5,545)	-0.5%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	2,440	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ 2,440	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(61,072)	(58,966)	(323,903)	-	68,664			106,396		
Beginning Fund Balance	261,012	199,940	140,974	(182,929)	(182,929)			(114,265)		
Ending Fund Balance	\$ 199,940	\$ 140,974	\$ (182,929)	\$ (182,929)	\$ (114,265)			\$ (7,869)		

City of Roseville
 Communications Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)	Budget	(Decrease)	(Decr.)
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	372,706	375,551	380,108	344,480	365,735	21,255	6.2%	373,698	7,963	2.2%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	7,631	6,617	12,286	1,000	1,000	-	0.0%	1,000	-	0.0%
Miscellaneous	-	(450)	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 380,337	\$ 381,718	\$ 392,394	\$ 345,480	\$ 366,735	\$ 21,255	6.2%	\$ 374,698	\$ 7,963	2.2%
Expenditures										
Personnel Services	\$ 126,297	\$ 119,890	\$ 124,060	\$ 142,805	\$ 165,507	\$ 22,702	15.9%	\$ 169,650	\$ 4,143	2.5%
Supplies & Materials	1,945	1,134	450	2,249	2,500	251	11.2%	2,550	50	2.0%
Other Services & Charges	150,980	173,463	169,718	190,426	188,725	(1,701)	-0.9%	192,495	3,770	2.0%
Capital Outlay	9,665	3,773	5,527	10,000	10,003	3	0.0%	10,003	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 288,887	\$ 298,260	\$ 299,755	\$ 345,480	\$ 366,735	\$ 21,255	6.2%	\$ 374,698	\$ 7,963	2.2%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	91,450	83,458	92,639	-	-			-		
Beginning Fund Balance	187,702	279,152	362,610	455,249	455,249			455,249		
Ending Fund Balance	\$ 279,152	\$ 362,610	\$ 455,249	\$ 455,249	\$ 455,249			\$ 455,249		

City of Roseville
Information Technology Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ 47,631	\$ 47,767	\$ 49,357	\$ 50,000	\$ -	\$ (50,000)	-100.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	775	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	688,635	777,719	958,027	1,042,679	1,053,140	10,461	1.0%	1,188,897	135,757	12.9%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	(47)	1,626	2,237	-	-	-	0.0%	-	-	0.0%
Miscellaneous	18,094	19,000	27,720	44,391	195,092	150,701	339.5%	373,163	178,071	91.3%
Total Revenues	\$ 755,088	\$ 846,112	\$ 1,037,341	\$ 1,137,070	\$ 1,248,232	\$ 111,162	9.8%	\$ 1,562,060	\$ 313,828	25.1%
Expenditures										
Personnel Services	\$ 533,894	\$ 613,291	\$ 718,432	\$ 895,000	\$ 874,600	\$ (20,400)	-2.3%	\$ 986,480	\$ 111,880	12.8%
Supplies & Materials	15,208	13,217	23,693	10,499	9,000	(1,499)	-14.3%	9,265	265	2.9%
Other Services & Charges	113,005	90,022	137,558	136,090	171,761	35,671	26.2%	186,350	14,589	8.5%
Capital Outlay	121,945	129,662	153,089	122,001	192,871	70,870	58.1%	379,965	187,094	97.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 784,052	\$ 846,192	\$ 1,032,772	\$ 1,163,590	\$ 1,248,232	\$ 84,642	7.3%	\$ 1,562,060	\$ 313,828	25.1%
Other Financing Sources (Uses)										
Transfers In	\$ 125,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ 100,000	\$ 50,000	100.0%	\$ 276,113	\$ 176,113	176.1%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ 125,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ 100,000	\$ 50,000	100.0%	\$ 276,113	\$ 176,113	176.1%
Net Change in Fund Balance	96,036	74,920	79,569	23,480	100,000			276,113		
Beginning Fund Balance	(359,826)	(263,790)	(188,870)	(109,301)	(85,821)			14,179		
Ending Fund Balance	\$ (263,790)	\$ (188,870)	\$ (109,301)	\$ (85,821)	\$ 14,179			\$ 290,292		

City of Roseville
License Center Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	1,035,830	1,026,166	1,060,826	1,134,725	1,120,525	(14,200)	-1.3%	1,185,295	64,770	5.8%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	17,103	8,337	16,582	10,000	10,000	-	0.0%	10,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 1,052,933	\$ 1,034,503	\$ 1,077,408	\$ 1,144,725	\$ 1,130,525	\$ (14,200)	-1.2%	\$ 1,195,295	\$ 64,770	5.7%
Expenditures										
Personnel Services	\$ 786,560	\$ 819,431	\$ 842,373	\$ 931,600	\$ 903,502	\$ (28,098)	-3.0%	\$ 966,100	\$ 62,598	6.9%
Supplies & Materials	10,813	8,792	8,786	11,599	11,599	-	0.0%	11,615	16	0.1%
Other Services & Charges	134,426	137,231	147,796	201,525	215,424	13,899	6.9%	217,580	2,156	1.0%
Capital Outlay	-	9,976	768	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 931,799	\$ 975,430	\$ 999,723	\$ 1,144,724	\$ 1,130,525	\$ (14,199)	-1.2%	\$ 1,195,295	\$ 64,770	5.7%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	(108,000)	(50,000)	(50,000)	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ (108,000)	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	13,134	9,073	27,685	1	-			-		
Beginning Fund Balance	420,842	433,976	443,049	470,734	470,735			470,735		
Ending Fund Balance	\$ 433,976	\$ 443,049	\$ 470,734	\$ 470,735	\$ 470,735			\$ 470,735		

City of Roseville
Lawful Gambling Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	75	100	180	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	70,488	81,274	80,282	50,660	61,240	10,580	20.9%	61,400	160	0.3%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	62,494	80,303	80,471	80,000	80,000	-	0.0%	80,000	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	589	1,244	162	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 133,646	\$ 162,921	\$ 161,095	\$ 130,660	\$ 141,240	\$ 10,580	8.1%	\$ 141,400	\$ 160	0.1%
Expenditures										
Personnel Services	\$ 16,357	\$ 6,252	\$ 25,826	\$ 6,660	\$ 6,240	\$ (420)	-6.3%	\$ 6,400	\$ 160	2.6%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	127,934	113,342	167,588	124,000	135,000	11,000	8.9%	135,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 144,291	\$ 119,594	\$ 193,414	\$ 130,660	\$ 141,240	\$ 10,580	8.1%	\$ 141,400	\$ 160	0.1%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(10,645)	43,327	(32,319)	-	-			-		
Beginning Fund Balance	(91,111)	(101,756)	(58,429)	(90,748)	(90,748)			(90,748)		
Ending Fund Balance	\$ (101,756)	\$ (58,429)	\$ (90,748)	\$ (90,748)	\$ (90,748)			\$ (90,748)		

City of Roseville
Water Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	1,953	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	5,024,591	5,144,355	5,048,473	5,938,000	7,000,750	1,062,750	17.9%	7,839,440	838,690	12.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	10,563	11,006	(983)	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	-	-	2,000	2,000	-	0.0%	2,000	-	0.0%
Total Revenues	\$ 5,035,154	\$ 5,157,314	\$ 5,047,490	\$ 5,940,000	\$ 7,002,750	\$ 1,062,750	17.9%	\$ 7,841,440	\$ 838,690	12.0%
Expenditures										
Personnel Services	\$ 314,290	\$ 353,304	\$ 400,445	\$ 568,012	\$ 581,599	\$ 13,587	2.4%	\$ 595,845	\$ 14,246	2.4%
Supplies & Materials	70,655	65,182	67,859	68,850	74,101	5,251	7.6%	76,325	2,224	3.0%
Other Services & Charges	4,496,544	4,981,463	4,590,579	5,292,451	5,682,050	389,599	7.4%	6,184,270	502,220	8.8%
Capital Outlay	-	-	-	1,141,502	665,000	(476,502)	-41.7%	985,000	320,000	48.1%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 4,881,489	\$ 5,399,949	\$ 5,058,883	\$ 7,070,815	\$ 7,002,750	\$ (68,065)	-1.0%	\$ 7,841,440	\$ 838,690	12.0%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	(25,000)	(25,000)	(25,000)	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Assets	128,665	(267,635)	(36,393)	(1,130,815)	-	-	-	-	-	-
Beginning Net Assets	5,724,486	5,853,151	5,585,516	5,549,123	4,418,308	-	-	4,418,308	-	-
Ending Net Assets	\$ 5,853,151	\$ 5,585,516	\$ 5,549,123	\$ 4,418,308	\$ 4,418,308	\$ -	-	\$ 4,418,308	\$ -	-

City of Roseville
Sewer Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)	Budget	(Decrease)	(Decr.)
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	1,953	321,188	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	2,893,260	3,090,778	3,004,262	3,753,000	4,762,698	1,009,698	26.9%	5,039,175	276,477	5.8%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	132,592	53,592	74,064	100,000	75,000	(25,000)	-25.0%	75,000	-	0.0%
Miscellaneous	-	-	596,072	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 3,025,852	\$ 3,146,323	\$ 3,995,586	\$ 3,853,000	\$ 4,837,698	\$ 984,698	25.6%	\$ 5,114,175	\$ 276,477	5.7%
Expenditures										
Personnel Services	\$ 427,687	\$ 463,398	\$ 488,614	\$ 331,739	\$ 358,448	\$ 26,709	8.1%	\$ 367,235	\$ 8,787	2.5%
Supplies & Materials	42,249	39,437	49,576	37,999	45,050	7,051	18.6%	46,395	1,345	3.0%
Other Services & Charges	3,034,641	3,017,731	3,224,819	3,379,861	3,669,200	289,339	8.6%	3,920,545	251,345	6.9%
Capital Outlay	-	-	-	663,999	765,000	101,001	15.2%	780,000	15,000	2.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 3,504,577	\$ 3,520,566	\$ 3,763,009	\$ 4,413,598	\$ 4,837,698	\$ 424,100	9.6%	\$ 5,114,175	\$ 276,477	5.7%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Assets	(478,725)	(374,243)	232,577	(560,598)	-			-		
Beginning Net Assets	9,353,587	8,874,862	8,500,619	8,733,196	8,172,598			8,172,598		
Ending Net Assets	\$ 8,874,862	\$ 8,500,619	\$ 8,733,196	\$ 8,172,598	\$ 8,172,598			\$ 8,172,598		

City of Roseville
Stormwater Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	1,953	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	736,688	811,749	840,919	906,000	1,844,938	938,938	103.6%	1,966,915	121,977	6.6%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	102,002	61,069	87,238	65,000	65,000	-	0.0%	65,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 838,690	\$ 874,771	\$ 928,157	\$ 971,000	\$ 1,909,938	\$ 938,938	96.7%	\$ 2,031,915	\$ 121,977	6.4%
Expenditures										
Personnel Services	\$ 170,691	\$ 226,322	\$ 274,666	\$ 318,653	\$ 316,837	\$ (1,816)	-0.6%	\$ 324,615	\$ 7,778	2.5%
Supplies & Materials	49,680	43,450	60,211	52,201	55,301	3,100	5.9%	57,300	1,999	3.6%
Other Services & Charges	487,304	579,721	521,841	616,490	687,800	71,310	11.6%	791,000	103,200	15.0%
Capital Outlay	-	-	-	795,000	850,000	55,000	6.9%	859,000	9,000	1.1%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 707,675	\$ 849,493	\$ 856,718	\$ 1,782,344	\$ 1,909,938	\$ 127,594	7.2%	\$ 2,031,915	\$ 121,977	6.4%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Assets	131,015	25,278	71,439	(811,344)	-			-		
Beginning Net Assets	8,991,595	9,122,610	9,147,888	9,219,327	8,407,983			8,407,983		
Ending Net Assets	\$ 9,122,610	\$ 9,147,888	\$ 9,219,327	\$ 8,407,983	\$ 8,407,983			\$ 8,407,983		

City of Roseville
Recycling Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	66,661	69,490	69,775	65,000	65,000	-	0.0%	65,000	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	291,285	305,982	395,790	336,580	369,891	33,311	9.9%	376,695	6,804	1.8%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	1,700	974	1,461	-	-	-	0.0%	-	-	0.0%
Miscellaneous	134,964	35,452	104,747	90,000	90,000	-	0.0%	90,000	-	0.0%
Total Revenues	\$ 494,610	\$ 411,898	\$ 571,773	\$ 491,580	\$ 524,891	\$ 33,311	6.8%	\$ 531,695	\$ 6,804	1.3%
Expenditures										
Personnel Services	\$ 38,947	\$ 42,687	\$ 45,719	\$ 32,769	\$ 31,581	\$ (1,188)	-3.6%	\$ 32,375	\$ 794	2.5%
Supplies & Materials	3,577	274	772	401	400	(1)	-0.2%	405	5	1.3%
Other Services & Charges	425,323	452,756	432,744	458,410	492,910	34,500	7.5%	498,915	6,005	1.2%
Capital Outlay	-	-	-	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 467,847	\$ 495,717	\$ 479,235	\$ 491,580	\$ 524,891	\$ 33,311	6.8%	\$ 531,695	\$ 6,804	1.3%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Assets	26,763	(83,819)	92,538	-	-			-		
Beginning Net Assets	124,437	151,200	67,381	159,919	159,919			159,919		
Ending Net Assets	\$ 151,200	\$ 67,381	\$ 159,919	\$ 159,919	\$ 159,919			\$ 159,919		

City of Roseville
Golf Course Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	310,921	312,200	302,610	343,485	312,830	(30,655)	-8.9%	312,830	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	10,552	9,023	14,535	14,000	14,000	-	0.0%	14,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 321,473	\$ 321,223	\$ 317,145	\$ 357,485	\$ 326,830	\$ (30,655)	-8.6%	\$ 326,830	\$ -	0.0%
Expenditures										
Personnel Services	\$ 242,005	\$ 211,764	\$ 221,869	\$ 222,025	\$ 225,125	\$ 3,100	1.4%	\$ 229,000	\$ 3,875	1.7%
Supplies & Materials	42,744	24,754	31,815	47,600	48,000	400	0.8%	48,750	750	1.6%
Other Services & Charges	59,696	82,372	85,176	90,325	92,025	1,700	1.9%	93,050	1,025	1.1%
Capital Outlay	-	-	-	-	49,000	49,000	#DIV/0!	40,000	(9,000)	-18.4%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 344,445	\$ 318,890	\$ 338,860	\$ 359,950	\$ 414,150	\$ 54,200	15.1%	\$ 410,800	\$ (3,350)	-0.8%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Assets	(22,972)	2,333	(21,715)	(2,465)	(87,320)			(83,970)		
Beginning Net Assets	919,190	896,218	898,551	876,836	874,371			787,051		
Ending Net Assets	\$ 896,218	\$ 898,551	\$ 876,836	\$ 874,371	\$ 787,051			\$ 703,081		

City of Roseville

Schedule C

Street Infrastructure Replacement Fund Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	423,017	1,429,295	633,187	1,050,000	1,050,000	-	0.0%	1,050,000	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	599	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	188,127	171,469	259,911	150,000	150,000	-	0.0%	150,000	-	0.0%
Investment Income	515,545	344,598	471,292	600,000	600,000	-	0.0%	600,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 1,127,288	\$ 1,945,362	\$ 1,364,390	\$ 1,800,000	\$ 1,800,000	\$ -	0.0%	\$ 1,800,000	\$ -	0.0%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%	-	-	0.0%
Capital Outlay	1,470,845	1,897,211	1,425,788	1,800,000	2,900,000	1,100,000	61.1%	2,900,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 1,470,845	\$ 1,897,211	\$ 1,425,788	\$ 1,800,000	\$ 2,900,000	\$ 1,100,000	61.1%	\$ 2,900,000	\$ -	0.0%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	(51,093)	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ (51,093)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(343,557)	(2,942)	(61,398)	-	(1,100,000)			(1,100,000)		
Beginning Fund Balance	14,576,657	14,233,100	14,230,158	14,168,760	14,168,760			13,068,760		
Ending Fund Balance	\$ 14,233,100	\$ 14,230,158	\$ 14,168,760	\$ 14,168,760	\$ 13,068,760			\$ 11,968,760		

City of Roseville

Schedule C

Tax Increment Financing Funds Financial Summary

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	2,956,413	3,288,562	1,966,665	500,000	500,000	-	0.0%	500,000	-	0.0%
Intergovernmental Revenue	26,732	536,402	1,358,890	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	1,000,000	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	601,250	83,958	235,456	-	-	-	0.0%	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 3,584,395	\$ 4,908,922	\$ 3,561,011	\$ 500,000	\$ 500,000	\$ -	0.0%	\$ 500,000	\$ -	0.0%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	1,079,740	7,747,262	9,912,452	500,000	500,000	-	0.0%	500,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 1,079,740	\$ 7,747,262	\$ 9,912,452	\$ 500,000	\$ 500,000	\$ -	0.0%	\$ 500,000	\$ -	0.0%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	(18,281)	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ (18,281)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	2,504,655	(2,856,621)	(6,351,441)	-	-	-	-	-	-	-
Beginning Fund Balance	10,739,012	13,243,667	10,387,046	4,035,605	4,035,605	-	-	4,035,605	-	-
Ending Fund Balance	\$ 13,243,667	\$ 10,387,046	\$ 4,035,605	\$ 4,035,605	\$ 4,035,605	-	-	\$ 4,035,605	-	-

City of Roseville
Cemetery Fund Financial Summary

Schedule C

	2008	2009	2010	2011	2012	\$ Increase	% Incr.	2013	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues										
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%	-	-	0.0%
Investment Income	4,244	2,473	3,264	4,500	4,500	-	0.0%	4,500	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Revenues	\$ 4,244	\$ 2,473	\$ 3,264	\$ 4,500	\$ 4,500	\$ -	0.0%	\$ 4,500	\$ -	0.0%
Expenditures										
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%	-	-	0.0%
Other Services & Charges	4,500	4,500	9,900	4,500	4,500	-	0.0%	4,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Expenditures	\$ 4,500	\$ 4,500	\$ 9,900	\$ 4,500	\$ 4,500	\$ -	0.0%	\$ 4,500	\$ -	0.0%
Other Financing Sources (Uses)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Net Change in Fund Balance	(256)	(2,027)	(6,636)	-	-			-		
Beginning Fund Balance	107,922	107,666	105,639	99,003	99,003			99,003		
Ending Fund Balance	\$ 107,666	\$ 105,639	\$ 99,003	\$ 99,003	\$ 99,003			\$ 99,003		

The Budget Process Begins



Why Is This Important?



- ❖ To better educate the public
- ❖ To encourage civic engagement in the process
- ❖ To aid the Council in policy matters
- ❖ **Most importantly, to better serve the public as responsible fiduciary managers**



The City Budget and Your Budget: A Balancing Act

Most household budgets have three types of funds. One for current expenses; one for anticipated expenses, and one for long term or unexpected expenses.

The City Government's budget also has three parts.

The **Operating Budget** handles the annual expenses such as salaries, consumable supplies, insurance, etc.

The **CIP (Capital Improvement Plan)** plans for anticipated expenses such as new vehicles, new roofs, new streets, etc.

The **Reserves** are long-term savings for unexpected expenditures or for major expenditures that require large amounts of funding.

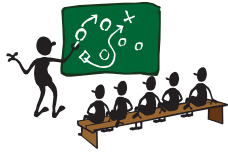
Tonight's Topic, the CIP



Unlike other parts of the budget, the CIP tries to look into the future and anticipate long-term needs.

Once that is done, we need to bring it into a more short-term focus as part of the annual or biennial budget process.





A Few Terms

What is the CIP?

The CIP or Capital Improvement Plan is a projection by the City Government of its needs for a specified period.

What are some of the items in the CIP?

Vehicles and Equipment Fund
Facilities Fund
Street Lighting Fund
Pathway Maintenance Fund
Park Improvement Fund (PIP)
Pavement Management Fund (PMP)
Water, Sanitary Sewer, and Storm Sewer Funds
Cedarholm Golf Course Fund



A Brief History of the CIP

- ❖ After over 12 years of extremely small tax increases and consequent neglect of our capital needs, in 2011, the City Council established a CIP Committee to evaluate the City's long term capital replacement needs and methods for financing those needs.
- ❖ At that time, the City's needs were projected to be \$218.5 million. Funding sources were estimated to be \$69.7 million leaving a gap of \$148.8 million or \$7.44 million per year.



A Brief History, Continued

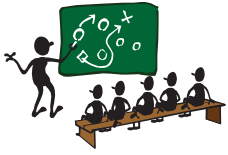
- ❖ In 2012 and 2013 the Committee recommended and the Council approved recommendations including a series of tax levies and utility rate increases designed to focus on sustainability for vehicle and equipment, facilities, and water and sewer infrastructure.
- ❖ In 2013 the Committee reconvened. The needs are now \$203 million with funding sources projected to be \$134 million leaving **a gap of \$69 million** or \$3.45 million per year.



What's In This Gap?

This gap of \$69 million includes the remaining capital needs for:

- Street Replacement (PMP)**
- Park Improvements (PIP)**
- New Pathways**
- Information Technology**
- Cedarholm Golf Course**



Another Important Term

What is sustainable?

This, for purposes of this budgeting exercise, means that a resource, facility, asset, or program can be continued indefinitely with no more financial support than is provided by annual inflationary additions.

Why should funds be sustainable?

Sustainability allows assets or programs to continue to be useful or to be provided without any large infusions of resources. If, for example, we achieve sustainability in our water utility, the city should be able to replace and repair portions of the system annually without asking residents for any more than annual inflationary increases.



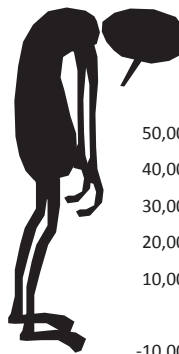
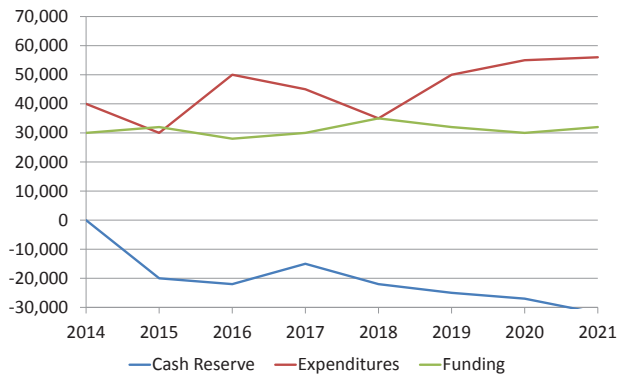
Looking for Sustainability

- ❖ We look for this in the graphs provided.
- ❖ We look for level and adequate reserves that meet our policy goals.
- ❖ We look for funding that comes close to meeting, but not grossly exceeding, our expenditures.
- ❖ Here are some examples.



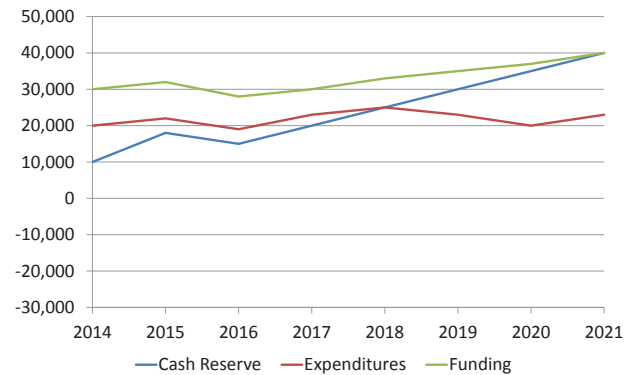
Typical Unsustainable Graph

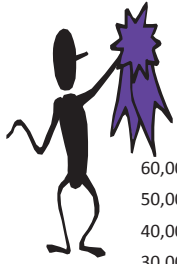
Expenditures Rising, Funding Flat, Reserves Falling



Typical Undesirable Graph

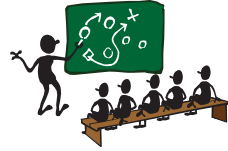
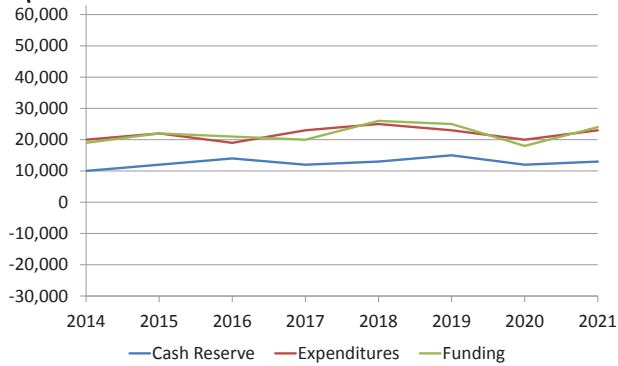
Expenditures Stable, Funding Rising, Reserves Rising





Just About Right Graph

Expenditures Stable, Funding Stable, Reserves Stable



The Last Important Term

What is an inflationary increase?

An inflationary increase is an increase based upon the generally accepted level of inflation in the prices we pay for the goods and services that we purchase. These are increases that we must plan for in the budget process.

Why do we keep talking about it?

When we budget, everyone focuses on the big figure that is being discussed. People feel that they have paid for everything for the next several years. Unfortunately, just as at home, prices for goods and services rise—not always a large amount—but at least some increase is seen from year to year. We need to keep reminding ourselves that that must be paid, too.

Inflationary Increases



Why do we keep talking about it?

- ❖ Mostly because it is the necessary, but unpleasant, consideration every year, not just for your household, but for the city government, too.
- ❖ When we budget, everyone focuses on the big figure and the big picture. Just when we think we took everything into account, there is a bit more. Unfortunately, just as at home, prices for goods and services rise—not always a large amount—but at least some increase is seen from year to year.
- ❖ We need to keep reminding ourselves that these inflationary increases must be paid, too.

Just A Quick Review Before We Move On





How Things Add Up

When the Council deliberates the budget, they must be sure that they have allocated enough money to meet the needs of all three budget areas: the Operating Budget, the CIP, and the Reserve Funds.

And, the Council must also consider the impact of these financial decisions on the citizens of the City.

The citizens request and expect certain services and programs. They also expect a certain level of service. This costs money.

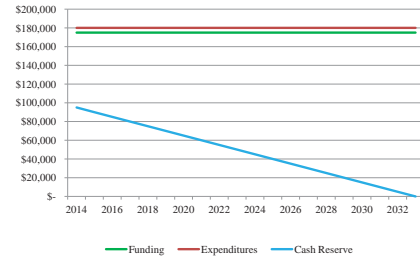
How things are funded is important to you!



Where We Were

Two years ago after careful review of our CIP, we began a program to restore some of the City's financial health.

This is what many of our funds looked like.



In 2013, Here's the View

Thanks to some tough choices and support from residents, we have made real progress toward bringing our capital needs back from our own fiscal cliff, together!



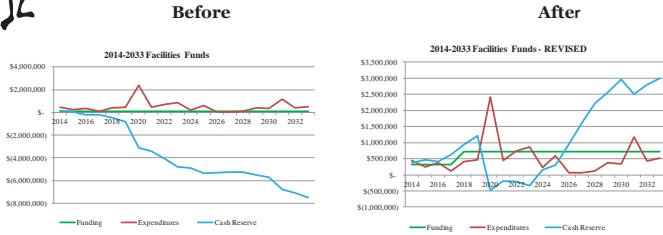
Here's Where We Are Now

We've done some heavy lifting, but we aren't done. Here are some real graphs that show the progress we have made. There are also those that show the work yet to be done.





Funding, Before and After Facilities



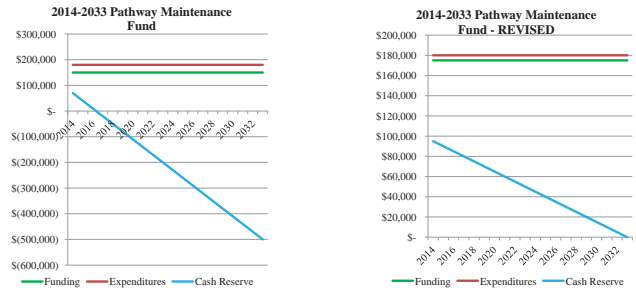
This improvement is only made possible by adopting recommended increases for facility replacements for a total **increase of \$205,000 in 2014** AND incorporating the previous Council's recommendation to **re-purpose the \$335,000 tax levy from the Arena Bond to the Skating Center facility beginning in 2018**. This represents an increase of \$540,000.00 by 2018 for this category and includes City Hall, Public Works, Fire Stations and Skating Center.

With this increase, the City's general facility replacement fund will be financially sustainable as long as inflationary-type funding increases are made.

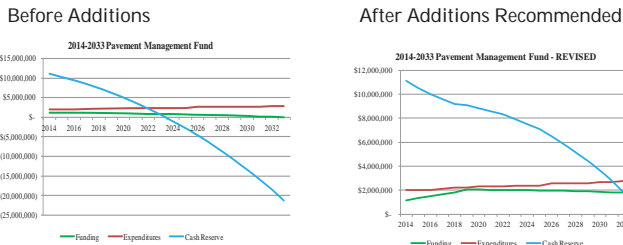


Pathway Maintenance

For the CIP, from a material and contractor cost, \$180,000 should be set aside annually for sustainability.



Pavement Management Fund (PMP)

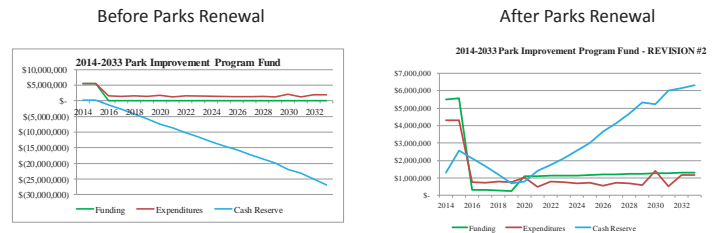


The improvements shown are based on recommendations that require repurposing of \$310,000.00 of bonds in 2015 and 2016 **and** an increased tax levy from 2017 to 2019 totaling \$520,000.00. These funds together total an \$830,000.00 increase between 2015 and 2020



Parks Improvement Program (PIP)

The City's Park Improvement Program Fund is largely being financed by the Parks Renewal Program Bonds issued in 2011 and 2012. **Beginning in 2016 however, significant tax levy increases will be needed to sustain the program.**

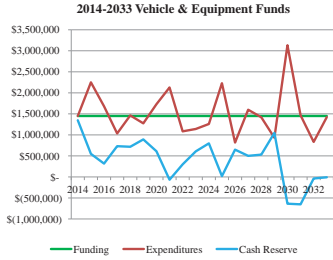


The program outlined in "after" depends upon a the \$205,000.00 recommended in 2014, the \$160,000.00 increase in the tax levy in 2016 **and** a repurposing of \$650,000.00 of bond monies in 2020. This amounts to a total increase in funding of \$810,000.00 between 2016 and 2020.

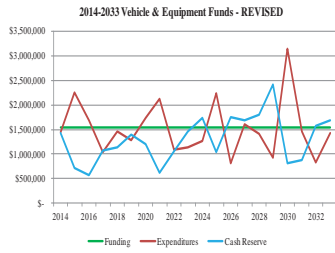


Vehicle and Equipment Fund

Before Additions to Fund



After 2013 Additions to Fund



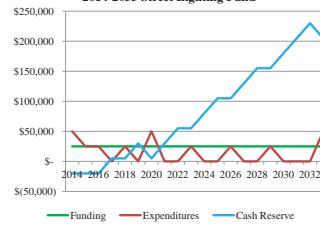
This fund is sustainable due to funding decisions made last year.



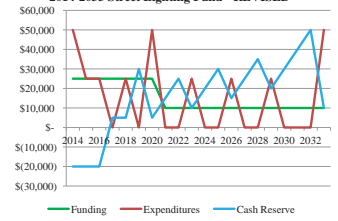
Lighting Fund

This fund is now sustainable.
No work required in the next budget cycle.

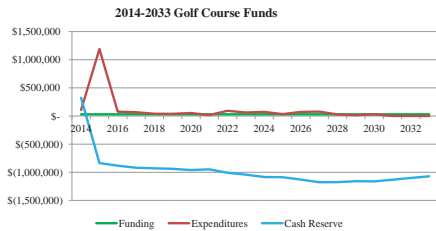
2014-2033 Street Lighting Fund



2014-2033 Street Lighting Fund - REVISED



Cedarholm Golf Course Fund



The Golf Course is an **enterprise fund**, a fund that is supposed to support itself. This fund is currently keeping up with its daily operational expenses and has about \$300,000.00 in cash reserves. The reserves, however, are insufficient to cover the replacement of the clubhouse and maintain the current building. It will need an **annual subsidy of \$110,000.00 over the next ten years to reach sustainability or a combination of increased fees and subsidy.**



Remember That Gap!

- ❖ Remember, there was a gap that didn't get fixed in 2012, the \$69 million.
- ❖ Remember "sustainability."
- ❖ Remember "inflationary increase."

How Much More Do We Need?

In total, the City's asset replacements needs over the next 20 years is \$203 million. In contrast, the City expects to collect only \$134 million over that same time period based on current funding levels. This leaves a funding gap of \$69 million or approximately \$3 million per year.



Recommendations 2014 to 2020

These increases total \$955,000 in additional levy increases and \$1,295,000.00 in repurposed bonds. The total increase is \$2,250,000.00 by 2020.

Year	Amount	Fund / Division	Description
2014	\$ 75,000	Information Systems	Add additional tax levy
2014	200,000	General Facilities	Add additional tax levy for skating center
2015	160,000	Pavement Management Program	Repurpose levy from Street Bond issue #25
2016	160,000	Park Improvement Program	Add additional tax levy
2016	150,000	Pavement Management Program	Repurpose levy from Street Bond issue #23
2017	160,000	Pavement Management Program	Add additional tax levy
2018	335,000	General Facilities	Repurpose levy from Arena Bond issue #28
2018	160,000	Pavement Management Program	Add additional tax levy
2019	200,000	Pavement Management Program	Add additional tax levy
2020	650,000	Park Improvement Program	Repurpose levy (partial) from Bond issue #27



Where Does That Money Go? 2014 to 2020

Previous 2012 Recommendations:

Facilities, Oval:	\$200,000.00
Information Technology:	\$ 80,000.00
Facilities, general:	\$335,000.00
Parks (PIP)	\$810,000.00
Pavement (PMP)	\$830,000.00

Additional Funding Needs for Sustainability:

Pathways:	\$180,000.00
Parks (PIP)	\$250,000.00

Exactly How Much Is That For Me?

Over the past two years, resident taxes and fees have increased by approximately 32%.

This has added the necessary \$3 million per year required for the debt service on the bonds for the New Fire Station and the Parks Renewal Program, funds for vehicles and equipment replacement, street lighting, and some facility funding as well as funding to bring water and sewer utilities to a sustainable level.

We need that amount one more time.





Impact on Households

Property Tax Impact

	2012	2013	2014	2015	2016	2017	2018
Annual amount	\$ 684.63	\$ 731.30	\$ 746.57	\$ 746.57	\$ 754.33	\$ 762.08	\$ 769.84
Monthly amount	\$ 57.05	\$ 60.94	\$ 62.21	\$ 62.21	\$ 62.86	\$ 63.51	\$ 64.15
% increase	n/a	6.4%	2.1%	0.0%	1.0%	1.0%	1.0%

Utility Rate Impact

	2011	2012	2013	2014	2015	2016	2017	2018
Annual amount	\$ 242.60	\$ 326.12	\$ 392.00	\$ 419.21	\$ 419.21	\$ 419.21	\$ 419.21	\$ 419.21
Quarterly amount	\$ 60.65	\$ 81.53	\$ 98.00	\$ 104.80	\$ 104.80	\$ 104.80	\$ 104.80	\$ 104.80
Monthly amount	\$ 20.22	\$ 27.18	\$ 32.67	\$ 34.93	\$ 34.93	\$ 34.93	\$ 34.93	\$ 34.93
% increase		34.4%	20.2%	6.9%	0.0%	0.0%	0.0%	0.0%

These include the original Committee's Recommendations, but not the new pathway construction.

Choices? Absolutely!

- ❖ Should we pay the levies to preserve our services, programs, and facilities?
- ❖ Or, should decide we don't want to pay. If this is the decision, we need to consider some of the choices below.

- Cut expenses
- Raise fees
- Reduce levels of service
- Reduce assets
- Eliminate programs
- Raise taxes
- Seek grants
- Reallocate existing funds



Hold That Thought!

There are lots of funding choices—but be patient. We may agree that we want all our services, programs and facilities and decide how to pay for them.

We may want to look at some possible reductions in assets or services.

These choices are not simple.

Keep thinking while we see what we have.



Additional Costs

- ❖ Our funding gap going forward would be is \$2,680,000.00 per year, **exclusive of inflationary increases.**

The current recommendations provide a total of \$2,250,000.00, divided between levy increases and repurposed bonds.

A sustainable amount for pathways and the PIP is \$430,000.00.



Reviewing Some Choices

Reducing Costs:

- ❖ Selling assets
 - Golf Course
 - Oval
 - Parks
 - Fire stations
- ❖ Purchasing services
- ❖ Consolidating functions
- ❖ Reallocating existing funds
- ❖ Improving efficiency

Increasing Revenues:

- ❖ Increasing housing density
- ❖ Reducing services
- ❖ Reducing service levels
- ❖ Increasing grants
- ❖ Increasing fees for service
- ❖ Increasing taxes

A Few Ideas to Begin the Dialogue

We are receiving ideas from everyone!



Assumption One

We all want to continue our city services and amenities at their current levels.

- ❖ Figure out how to finance our programs, services, and facilities.
- ❖ Review the many options that provide sustainability.
- ❖ Include inflationary increases computed annually based on the Consumer Price Index.
- ❖ Adopt the Committee's Recommendations plus an additional \$430,000.00 for pathways and PIP.

Assumption One, Idea 1

Continue our current services and amenities adopting only the recommendations for 2014, delaying sustainability for pathways and park improvements.

- ❖ Increase the 2014 budget by \$330,000.00.
- ❖ Spend that money as follows:

\$85,000	Information Technology
\$205,000	General Facilities (Skating Center)
\$25,000	Inflationary increase on Pathway Maintenance
\$15,000	Inflationary impacts on Vehicles and Equipment

Assumption One, Idea 2

- ❖ Take all the recommendations for 2014 to 2020, including the repurposing of all bonds as recommended.
- ❖ Address the specified necessary levy increases of \$995,000.00 during the six years, 2014-2020.
- ❖ Fund the PIP and the pathways to sustainable levels of \$430,000.00 annually.
- ❖ Generate an annual CIP increase of \$1,425,000.00 from 2014 to 2020, **plus any inflationary increases.**
- ❖ **This would result in full sustainability by 2020.**

Assumption Two

We don't want to pay for all these programs, amenities, or facilities. We can't afford them.

- ❖ Review the options, think carefully, and make choices.

As before, there are plenty of options; it's the choices that are hard!



And solutions are not simple.



Reviewing Some Choices

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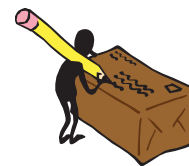
Increasing Revenues:

- ❖ Increasing housing density
- ❖ Reducing services
- ❖ Reducing service levels
- ❖ Increasing grants
- ❖ Increasing fees for service
- ❖ Increasing taxes



Just a Few Ideas of Many

- ❖ There are many ideas and approaches. We need to work together to build the community we want. So let's roll up our sleeves.
- ❖ Let us know what you think? We are listening!





We Are All In This Together

The choices are ours.

The solutions are ours.

The responsibility is ours.

Remember, the CIP is only one part of the entire budget package, but it is important! It is the portion that evens out any potential large increases as we maintain and replace our assets.

All the Answers! No Way!



We've All Got Work to Do!

Let's Build Our Future Together!

