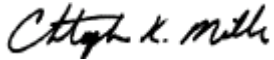



REQUEST FOR COUNCIL ACTION

Date: 08/19/13
Item No.: 12.a

Department Approval



City Manager Approval



Item Description: Receive the 2014 City Manager Recommended Budget

BACKGROUND

Over the past 7 months, the City has held a series of discussions as part of the 2014 Budget Process. Key discussions in the process included:

- ❖ Review of the 2013 City Council Budget Directives (*March 11, 2013*)
- ❖ Review of the 2014-2017 Strategic Plan (*March 18, 2013*)
- ❖ Preliminary discussion on City Council Budget Program Priorities (*April 15 and 22, 2013*)
- ❖ Public Hearing to Solicit Comments on the Budget and Taxes (*May 13, 2013*)
- ❖ Review the Reports and Recommendations from the CIP/Budget Committee (*May 20, 2013*)
- ❖ Overview of Departmental Budget Priorities, Issues, & Challenges (*July 15 & 18, 2013*)
- ❖ Supplemental discussion on the 2014 City Council Budget Priorities (*July 22, 2013*)

The discussion on the City Council Budget Directives encapsulated a 4-month span that included a review of Imagine Roseville 2025, results from the most recent Citizen Survey, and the short and long-term goals identified by individual Councilmembers and Staff. It also included the development of a new mission statement and eight community aspirations.

These Directives were used to formulate the 2014-2017 Strategic Plan which in turn drove the preparation of the departmental capital and operating budgets. These steps, along with revised analysis of financial trends and service-level requirements have been incorporated into the 2014 City Manager Recommended Budget included herein. A summary of the Recommended Budget is presented below.

2014 City Manager Recommended Budget

The 2014 City Manager Recommended Budget is presented in two distinct groupings. The first group includes the tax-supported programs which are supported in part or in full by property taxes. The second group includes the non-tax supported programs which are primarily fee-based.

A summary of the tax-supported programs is included in *Attachment B*, while the non-tax supported programs is shown in *Attachment C*. *Attachment A* includes a citywide total. Because the City is required to adopt a preliminary, not-to-exceed tax levy by September 15th, the focus of this report will be on the tax-supported programs with the understanding that the fee-based programs will receive broader discussion and review later this year.

35 The 2014 Recommended Budget for the tax-supported programs is \$23,008,060, an increase of
36 \$1,223,258 or 5.6%. The increase includes \$560,000 for the remaining debt obligations associated with
37 the Parks Renewal Program. It also includes \$225,000 in additional capital funding that was made
38 possible by an appropriation of Local Government Aid.

39
40 The remaining \$438,258 is needed to maintain current programs and services that residents have come
41 to expect. This operating budget increase amounts to a 2.0% increase which is less than the rate of
42 inflation expected by most economic forecasts.

45 **Highlights of the Recommended Budget:**

- 47 ❖ Funding for a revised employee Compensation Plan that adjusts for inflation and is
48 committed to wage levels that are more comparable to peer cities. This includes a 2%
49 cost-of-living adjustment for all regular, on-going employees and a 2.6% market
50 adjustment for most non-union employees beginning January 1st. It also includes a
51 supplemental 2.0% market adjustment effective July 1st. The overall market
52 adjustment of 4.6% is consistent with the recommendations identified in the
53 Compensation Study to bring employees to 100% of the peer city average.
- 54 ❖ An appropriation to provide for a 3% employer-match to health insurance premium
55 increases. Employees will also pay 3% higher for their insurance.
- 56 ❖ Additional funding for the Capital Improvement Plan (CIP) in accordance with the
57 Recommendations set forth by the City Council and CIP/Budget Committee.
- 58 ❖ Monies to meet all new obligations including; debt service, police and fire dispatch,
59 police and fire pension contributions, and others.
- 60 ❖ Implementing proposed organizational changes in the Administration and Public
61 Works departments.
- 62 ❖ Establishment of a new full-time Park Maintenance Operator position.
- 63 ❖ Additional appropriations in the Police Department for overtime and New American
64 outreach materials.
- 65 ❖ An appropriation to provide for adjustments relating to compensation for the paid-on-
66 call firefighters.

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75 The Recommended Budget will be funded by a combination of tax levy and fee increases, an infusion
76 of local government aid, and the use of cash reserves. These funding sources are discussed in greater
77 detail below.

78 **2014 Recommended Budget Funding Sources**

79
80 In the General Fund, non-tax revenues are expected to remain stagnant overall for 2014. Increases in
81 business licenses, permit fees, and court fines will be offset by a decline in interest earnings. The Parks
82 & Recreation Fund is expected to fare slightly better with program fees increasing by approximately
83 \$41,000. The additional program fees will offset higher employee and other operating costs. As noted

84 above, the City also expects to receive \$225,000 in local government aid which will be earmarked for
85 capital replacements.

86
87 The Recommended Budget also relies on approximately \$400,000 of General Fund cash reserves –
88 slightly less than the \$430,000 figure referenced a month ago. The decline is somewhat due to refined
89 estimates of personnel-related costs that factors in recent employee turnover. It also includes revised
90 estimates of the amount of savings being derived from the newly-imposed sales tax exemption and the
91 extent it will offset inflationary effects on general operating costs.

92
93 The use of reserves is necessary due to the imposition of levy limits which will prevent us from setting
94 a tax levy that is sufficient to maintain programs and services. The use of cash reserves is warranted
95 given the importance of maintaining service levels and given the City’s strong financial condition.
96 However, the City should be prepared to eliminate the use of reserves for day-to-day operations in 2015
97 or 2016 in accordance with City Policy and industry recommended practices.

98
99 Finally, the Recommended Budget calls for a tax levy increase of \$758,895 or 4.4% over the current
100 levy. Most of this increase is necessary to pay for the added debt service associated with the Parks
101 Renewal Program. The remaining \$198,895 (1.4% increase over the current levy) represents the
102 maximum amount allowed in 2014 under levy limits to meet day-to-day operations.

103
104 It is recommended that the \$198,895 in new levy dollars be allocated as follows:

Program	Description	Amount
Compensation Study – 2.6%	Adjustment to be implemented January 1 st	\$ 104,565
Compensation Study – 2.0%	Adjustment to be implemented July 1 st	40,215
Park Maintenance	Full-time Park Maintenance Operator position	60,000
Police Patrol	Additional overtime	10,000
Police Community Services	New American outreach materials	1,000
N/A	Unallocated	3,115
	Total	\$ 198,895

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109 The Council is strongly encouraged to levy the maximum amount to preserve the City’s levy limit base
110 moving forward. Based on prior legislative actions, it is conceivable that foregoing available levy in
111 2014 could result in the City losing that availability in future years if the legislature decides to ‘re-set’
112 cities’ base amounts to the amount levied in 2014.

113
114 **Tax Levy and Impact on Homeowners**

115 A summary of the tax levy impact on homeowners based on the Recommended Budget is presented
116 below.

117
118 In an effort to provide added insight not only on the 2014 Budget but also future budgets, a 7-year
119 projection of the tax levy is shown below. The 7-year period coincides with the same period referenced
120 in the recommendations set for the by the City Council and CIP/Budget Committee.

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Proposed Tax Levy & Estimated Impact

Levy Purpose	2013	2014	2015	2016	2017	2018	2019	2020
Operations (a)	\$ 12,543,826	\$ 12,742,721	\$ 13,525,003	\$ 13,930,753	\$ 14,348,675	\$ 14,779,136	\$ 15,222,510	\$ 15,679,185
Capital (b)	1,586,000	1,586,000	1,796,000	2,106,000	2,266,000	2,761,000	2,961,000	3,611,000
Debt (c)	3,140,000	3,700,000	3,480,000	3,330,000	3,330,000	3,055,000	2,995,000	2,230,000
Total	\$ 17,269,826	\$ 18,028,721	\$ 18,801,003	\$ 19,366,753	\$ 19,944,675	\$ 20,595,136	\$ 21,178,510	\$ 21,520,185
\$ Levy Increase	-	\$ 758,895	\$ 772,282	\$ 565,750	\$ 577,923	\$ 650,460	\$ 583,374	\$ 341,675
% Levy Increase	-	4.4%	4.3%	3.0%	3.0%	3.3%	2.8%	1.6%
Monthly Impact (d)	-	\$ 4.47	\$ 3.19	\$ 2.34	\$ 2.39	\$ 2.69	\$ 2.41	\$ 1.41
% Increase		7.3%	4.9%	3.4%	3.4%	3.7%	3.2%	1.8%
(a)	Assumes 3% annual inflation, plus an additional \$400,000 to eliminate use of reserves in 2015. EXCLUDES funding for new initiatives							
(b)	Per CIP Committee Recommendations (Sep 10, 2012); Resolution #11027 (Nov 19, 2012)							
(c)	Based on current debt schedule as of 07/01/2013							
(d)	Represents the impact on a median-valued home. It assumes an annual growth rate of 2% in the City's tax base and home valuation							

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126

Property Tax Impact:

Under the 2014 Recommended Budget, the monthly impact on a median-valued home will be \$4.47 per month. Only \$2.15 of this amount is for day-to-day operations. The remaining is for debt service.

In total, a median valued home will pay \$65 per month in property taxes. This is comparable to what that same home will pay independently for gas, electric, mobile phone, and internet connectivity.

This 7-year tax levy projection demonstrates that the City is nearing a period of stability that will allow for inflationary-type increases moving forward in order to maintain current service levels. However, if the Council establishes new programs or initiatives, additional taxes will be likely.

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As noted above, more detailed information on the Recommended Budget is included in *Attachments A-C*. It should be noted that the costs associated with implementing the Compensation Study and other specific initiatives highlighted above have not yet been allocated to the various budget program amounts as depicted in these attachments. They are instead shown under the ‘contingency/unallocated’ categories as a temporary placeholder under *Attachments D and E*. These costs are reflected however in the overall Recommended Budget amount.

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City Staff will present additional information regarding the 2014 City Manager Recommended Budget at the meeting.

154 **POLICY OBJECTIVE**

155 Not applicable.

156 **FINANCIAL IMPACTS**

157 See above.

158 **STAFF RECOMMENDATION**

159 See above.

160 **REQUESTED COUNCIL ACTION**

161 For information purposes only. No formal Council action is requested, however the Council is asked to
162 provide final comment and direction in advance of the preparation of the Preliminary Tax Levy and
163 Budget scheduled for September 9, 2013.

164

Prepared by: Chris Miller, Finance Director

Attachments: A: Recommended 2014 Budget - Total

B: Recommended 2014 Budget for the Property Tax-Supported Programs

C: Recommended 2014 Budget for the Non Property Tax-Supported Programs

D: Recommended 2014 Budget Expenditure Detail for the Property Tax-Supported Programs

E: Recommended 2014 Budget Expenditure Detail for the Non Property Tax-Supported Programs

City of Roseville
 Combined Funds Financial Summary

Attachment A

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 15,611,386	\$ 13,502,369	\$ 14,814,570	\$ 17,269,827	\$ 18,028,722	\$ 758,895	4.4%
Tax Increments	1,966,665	1,592,214	2,157,987	500,000	2,165,000	1,665,000	333.0%
Intergovernmental Revenue	4,548,190	3,062,858	2,408,775	2,111,000	3,645,811	1,534,811	72.7%
Licenses & Permits	1,097,798	1,569,299	1,482,678	1,327,386	1,441,500	114,114	8.6%
Gambling Taxes	80,282	86,952	74,504	61,400	70,000	8,600	14.0%
Charges for Services	14,708,778	15,304,314	17,808,540	20,816,123	22,376,065	1,559,942	7.5%
Fines and Forfeits	214,131	226,715	313,530	220,000	240,000	20,000	9.1%
Cable Franchise Fees	380,108	393,657	415,385	373,698	435,000	61,302	16.4%
Rentals	59,910	-	-	-	-	-	0.0%
Donations	169,529	105,829	90,517	80,000	90,000	10,000	12.5%
Special Assessments	530,263	242,334	256,283	150,000	153,000	3,000	2.0%
Investment Income	1,191,662	687,495	305,063	863,339	411,800	(451,539)	-52.3%
Miscellaneous	1,024,635	1,413,857	905,520	584,663	239,600	(345,063)	-59.0%
Total Revenues	\$ 41,583,337	\$ 38,187,894	\$ 41,033,351	\$ 44,357,436	\$ 49,296,498	\$ 4,939,062	11.1%
Expenditures							
Personnel Services	\$ 15,548,237	\$ 14,966,104	\$ 15,565,005	\$ 16,506,207	\$ 17,240,450	\$ 734,243	4.4%
Supplies & Materials	1,303,940	1,510,071	1,324,015	1,407,310	1,380,635	(26,675)	-1.9%
Other Services & Charges	23,931,259	14,167,901	14,743,767	16,678,504	18,809,895	2,131,391	12.8%
Capital Outlay	2,271,157	3,454,388	3,436,964	7,539,968	9,110,850	1,570,882	20.8%
Debt Service	1,692,205	1,932,531	2,062,067	3,140,000	3,700,000	560,000	17.8%
Contingency	-	4,239	600	88,021	373,895	285,874	324.8%
Total Expenditures	\$ 44,746,798	\$ 36,035,234	\$ 37,132,418	\$ 45,360,010	\$ 50,615,725	\$ 5,255,715	11.6%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 202,722	\$ 76,200	\$ 167,085	\$ 276,113	\$ 75,000	\$ (201,113)	-72.8%
Transfers Out	(75,000)	(75,000)	(206,382)	(75,000)	(75,000)	-	0.0%
Sale of Assets	-	42,597	78,734	-	-	-	0.0%
Total Other Financing Sources	\$ 127,722	\$ 43,797	\$ 39,437	\$ 201,113	\$ -	\$ (201,113)	-100.0%
Net Chg. in Fund Balance / Net Assets	(3,035,739)	2,196,457	3,940,370	(801,461)	(1,319,227)		
Beginning Fund Balance / Net Assets	55,889,897	52,854,158	55,050,615	58,990,985	58,189,524		
Ending Fund Balance / Net Assets	\$ 52,854,158	\$ 55,050,615	\$ 58,990,985	\$ 58,189,524	\$ 56,870,297		

City of Roseville

Tax-Supported Funds Financial Summary

Attachment B

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
General Property Taxes	\$ 15,562,029	\$ 13,456,321	\$ 14,814,570	\$ 17,269,827	\$ 17,828,722	\$ 558,895	3.2%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	1,442,352	1,394,154	882,044	874,000	1,099,000	225,000	25.7%
Licenses & Permits	321,388	301,422	336,710	311,500	329,500	18,000	5.8%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	2,961,906	2,893,798	2,952,953	2,906,876	2,983,695	76,819	2.6%
Fines and Forfeits	213,787	226,715	313,530	220,000	240,000	20,000	9.1%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	59,910	-	-	-	-	-	0.0%
Donations	89,058	-	-	-	-	-	0.0%
Special Assessments	270,352	79,632	64,500	-	3,000	3,000	#DIV/0!
Investment Income	279,952	41,496	82,119	93,839	31,800	(62,039)	-66.1%
Miscellaneous	274,655	937,713	559,543	105,000	105,000	-	0.0%
Total Revenues	\$ 21,475,389	\$ 19,331,250	\$ 20,005,968	\$ 21,781,042	\$ 22,620,717	\$ 839,675	3.9%
Expenditures							
Personnel Services	\$ 11,372,767	\$ 10,952,766	\$ 11,329,331	\$ 12,007,772	\$ 12,355,700	\$ 347,928	2.9%
Supplies & Materials	1,048,409	1,188,629	1,037,024	1,138,645	1,042,415	(96,230)	-8.5%
Other Services & Charges	3,898,424	3,692,897	3,539,219	3,820,604	4,040,450	219,846	5.8%
Capital Outlay	685,985	977,839	804,341	1,586,000	1,650,600	64,600	4.1%
Debt Service	1,692,205	1,932,531	2,062,067	3,140,000	3,700,000	560,000	17.8%
Contingency	-	4,239	600	88,021	218,895	130,874	148.7%
Total Expenditures	\$ 18,697,790	\$ 18,748,901	\$ 18,772,582	\$ 21,781,042	\$ 23,008,060	\$ 1,227,018	5.6%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 127,722	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	42,597	31,350	-	-	-	0.0%
Total Other Financing Sources	\$ 127,722	\$ 42,597	\$ 31,350	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	2,905,321	624,946	1,264,736	-	(387,343)		
Beginning Fund Balance	6,267,765	9,173,086	9,798,032	11,062,768	11,062,768		
Ending Fund Balance	\$ 9,173,086	\$ 9,798,032	\$ 11,062,768	\$ 11,062,768	\$ 10,675,425		

City of Roseville
General Fund Financial Summary

Schedule B

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 11,403,529	\$ 9,920,753	\$ 9,761,246	\$ 10,258,611	\$ 10,457,506	\$ 198,895	1.9%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	851,127	933,154	882,044	874,000	874,000	-	0.0%
Licenses & Permits	321,388	301,422	336,710	311,500	329,500	18,000	5.8%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,275,737	993,035	1,011,394	985,000	1,005,000	20,000	2.0%
Fines and Forfeits	213,787	226,715	313,530	220,000	240,000	20,000	9.1%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	29,780	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	174,721	(17,976)	19,966	82,826	25,000	(57,826)	-69.8%
Miscellaneous	219,923	209,028	78,349	105,000	105,000	-	0.0%
Total Revenues	\$ 14,489,992	\$ 12,566,131	\$ 12,403,239	\$ 12,836,937	\$ 13,036,006	\$ 199,069	1.6%
Expenditures							
Personnel Services	\$ 9,008,010	\$ 8,613,404	\$ 8,942,574	\$ 9,462,033	\$ 9,791,065	\$ 329,032	3.5%
Supplies & Materials	794,317	833,538	678,814	859,193	719,865	(139,328)	-16.2%
Other Services & Charges	2,648,217	2,596,074	2,435,779	2,427,690	2,661,470	233,780	9.6%
Capital Outlay	61,009	54,821	66	-	35,000	35,000	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	4,239	600	88,021	218,895	130,874	148.7%
Total Expenditures	\$ 12,511,553	\$ 12,102,076	\$ 12,057,833	\$ 12,836,937	\$ 13,426,295	\$ 589,358	4.6%
Other Financing Sources (Uses)							
Transfers In	\$ 83,707	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 83,707	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	2,062,146	464,055	345,406	-	(390,289)		
Beginning Fund Balance	3,574,513	5,636,659	6,100,714	6,446,120	6,446,120		
Ending Fund Balance	\$ 5,636,659	\$ 6,100,714	\$ 6,446,120	\$ 6,446,120	\$ 6,055,831		

City of Roseville
Recreation Fund Financial Summary

Schedule B

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 823,034	\$ 888,117	\$ 1,018,838	\$ 1,055,216	\$ 1,055,216	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,686,169	1,900,763	1,941,559	1,921,876	1,978,695	56,819	3.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	59,910	-	-	-	-	-	0.0%
Donations	59,278	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	15,647	9,950	6,949	6,500	6,500	-	0.0%
Miscellaneous	53,964	-	-	-	-	-	0.0%
Total Revenues	\$ 2,698,002	\$ 2,798,830	\$ 2,967,346	\$ 2,983,592	\$ 3,040,411	\$ 56,819	1.9%
Expenditures							
Personnel Services	\$ 1,694,513	\$ 1,683,040	\$ 1,714,664	\$ 1,865,190	\$ 1,856,420	\$ (8,770)	-0.5%
Supplies & Materials	157,269	245,866	253,992	164,847	210,050	45,203	27.4%
Other Services & Charges	819,786	751,599	776,337	953,555	927,900	(25,655)	-2.7%
Capital Outlay	6,443	9,869	-	-	4,600	4,600	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 2,678,011	\$ 2,690,374	\$ 2,744,993	\$ 2,983,592	\$ 2,998,970	\$ 15,378	0.5%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	19,991	108,456	222,353	-	41,441		
Beginning Fund Balance	520,793	540,784	649,240	871,593	871,593		
Ending Fund Balance	\$ 540,784	\$ 649,240	\$ 871,593	\$ 871,593	\$ 913,034		

City of Roseville

Park Maintenance Fund Financial Summary

Schedule B

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 982,014	\$ 888,381	\$ 964,633	\$ 1,020,000	\$ 1,020,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	24,467	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	163	2,260	3,202	-	3,000	3,000	#DIV/0!
Investment Income	988	-	318	4,513	300	(4,213)	-93.4%
Miscellaneous	168	-	-	-	-	-	0.0%
Total Revenues	\$ 1,007,800	\$ 890,641	\$ 968,153	\$ 1,024,513	\$ 1,023,300	\$ (1,213)	-0.1%
Expenditures							
Personnel Services	\$ 670,244	\$ 656,322	\$ 672,093	\$ 680,549	\$ 708,215	\$ 27,666	4.1%
Supplies & Materials	96,823	109,225	104,218	114,605	112,500	(2,105)	-1.8%
Other Services & Charges	189,745	200,285	139,765	229,359	241,080	11,721	5.1%
Capital Outlay	3,411	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 960,223	\$ 965,832	\$ 916,076	\$ 1,024,513	\$ 1,061,795	\$ 37,282	3.6%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	47,577	(75,191)	52,077	-	(38,495)		
Beginning Fund Balance	(30)	47,547	(27,644)	24,433	24,433		
Ending Fund Balance	\$ 47,547	\$ (27,644)	\$ 24,433	\$ 24,433	\$ (14,062)		

City of Roseville

Schedule B

Pathway Maintenance Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 134,129	\$ 138,147	\$ 148,493	\$ 150,000	\$ 150,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	4,485	5,169	2,293	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 138,614	\$ 143,316	\$ 150,786	\$ 150,000	\$ 150,000	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	212,734	104,009	110,232	150,000	150,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 212,734	\$ 104,009	\$ 110,232	\$ 150,000	\$ 150,000	\$ -	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(74,120)	39,307	40,554	-	-		
Beginning Fund Balance	233,379	159,259	198,566	239,120	239,120		
Ending Fund Balance	\$ 159,259	\$ 198,566	\$ 239,120	\$ 239,120	\$ 239,120		

City of Roseville

Schedule B

Boulevard Maintenance Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 57,484	\$ 55,259	\$ 59,397	\$ 60,000	\$ 60,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	9,380	6,404	1,872	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 66,864	\$ 61,663	\$ 61,269	\$ 60,000	\$ 60,000	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	27,942	40,930	77,106	60,000	60,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 27,942	\$ 40,930	\$ 77,106	\$ 60,000	\$ 60,000	\$ -	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	38,922	20,733	(15,837)	-	-		
Beginning Fund Balance	242,802	281,724	302,457	286,620	286,620		
Ending Fund Balance	\$ 281,724	\$ 302,457	\$ 286,620	\$ 286,620	\$ 286,620		

City of Roseville

Schedule B

Debt Service Funds Financial Summary

	2010	2011	2012	2012	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 1,954,541	\$ 1,372,259	\$ 1,475,034	\$ 3,140,000	\$ 3,700,000	\$ 560,000	17.8%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	270,189	77,372	61,298	-	-	-	0.0%
Investment Income	32,825	1,695	30,331	-	-	-	0.0%
Miscellaneous	-	384,767	406,908	-	-	-	0.0%
Total Revenues	\$ 2,257,555	\$ 1,836,092	\$ 1,973,571	\$ 3,140,000	\$ 3,700,000	\$ 560,000	17.8%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	1,692,205	1,932,531	2,062,067	3,140,000	3,700,000	560,000	17.8%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,692,205	\$ 1,932,531	\$ 2,062,067	\$ 3,140,000	\$ 3,700,000	\$ 560,000	17.8%
Other Financing Sources (Uses)							
Transfers In / Bond Premium	\$ 44,015	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 44,015	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	609,365	(96,439)	(88,496)	-	-		
Beginning Fund Balance	843,046	1,452,411	1,355,972	1,267,476	1,267,476		
Ending Fund Balance	\$ 1,452,411	\$ 1,355,972	\$ 1,267,476	\$ 1,267,476	\$ 1,267,476		

City of Roseville

Schedule B

Vehicle & Equipment Operating Funds Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ 1,226,555	\$ 1,399,000	\$ 1,299,000	\$ (100,000)	-7.1%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	270,460	461,000	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	11,648	16,043	11,256	-	-	-	0.0%
Miscellaneous	600	107,507	6,994	-	-	-	0.0%
Total Revenues	\$ 282,708	\$ 584,550	\$ 1,244,805	\$ 1,399,000	\$ 1,299,000	\$ (100,000)	-7.1%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	401,902	737,725	689,354	1,399,000	1,299,000	(100,000)	-7.1%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 401,902	\$ 737,725	\$ 689,354	\$ 1,399,000	\$ 1,299,000	\$ (100,000)	-7.1%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	42,597	31,350	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ 42,597	\$ 31,350	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(119,194)	(110,578)	586,801	-	-		
Beginning Fund Balance	463,728	344,534	233,956	820,758	820,758		
Ending Fund Balance	\$ 344,534	\$ 233,956	\$ 820,758	\$ 820,758	\$ 820,758		

City of Roseville

Schedule B

Building Replacement & Streetlighting Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 24,677	\$ 23,024	\$ 120,775	\$ 147,000	\$ 47,000	\$ (100,000)	-68.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	296,298	-	-	-	225,000	225,000	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	20,837	13,262	6,132	-	-	-	0.0%
Miscellaneous	-	236,411	67,292	-	-	-	0.0%
Total Revenues	\$ 341,812	\$ 272,697	\$ 194,199	\$ 147,000	\$ 272,000	\$ 125,000	85.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	157,217	38,339	78,387	147,000	272,000	125,000	85.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 157,217	\$ 38,339	\$ 78,387	\$ 147,000	\$ 272,000	\$ 125,000	85.0%
Other Financing Sources (Uses)							
Transfers In / Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	184,595	234,358	115,812	-	-		
Beginning Fund Balance	162,066	346,661	581,019	696,831	696,831		
Ending Fund Balance	\$ 346,661	\$ 581,019	\$ 696,831	\$ 696,831	\$ 696,831		

City of Roseville

Schedule B

Park Improvement Program Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 182,621	\$ 170,381	\$ 39,598	\$ 40,000	\$ 40,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	9,421	6,949	3,002	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 192,042	\$ 177,330	\$ 42,600	\$ 40,000	\$ 40,000	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	56,003	137,085	36,534	40,000	40,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 56,003	\$ 137,085	\$ 36,534	\$ 40,000	\$ 40,000	\$ -	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	136,039	40,245	6,066	-	-		
Beginning Fund Balance	227,468	363,507	403,752	409,818	409,818		
Ending Fund Balance	\$ 363,507	\$ 403,752	\$ 409,818	\$ 409,818	\$ 409,818		

City of Roseville

Attachment C

Non Tax-Supported Funds Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
General Property Taxes	\$ 49,357	\$ 46,049	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Tax Increments	1,966,665	1,592,214	2,157,987	500,000	2,165,000	1,665,000	333.0%
Intergovernmental Revenue	3,105,838	1,668,704	1,526,731	1,237,000	2,546,811	1,309,811	105.9%
Licenses & Permits	776,410	1,267,877	1,145,968	1,015,886	1,112,000	96,114	9.5%
Gambling Taxes	80,282	86,952	74,504	61,400	70,000	8,600	14.0%
Charges for Services	11,746,872	12,410,516	14,855,587	17,909,247	19,392,370	1,483,123	8.3%
Fines and Forfeits	344	-	-	-	-	-	0.0%
Cable Franchise Fees	380,108	393,657	415,385	373,698	435,000	61,302	16.4%
Rentals	-	-	-	-	-	-	0.0%
Donations	80,471	105,829	90,517	80,000	90,000	10,000	12.5%
Special Assessments	259,911	162,702	191,783	150,000	150,000	-	0.0%
Investment Income	911,710	645,999	222,945	769,500	380,000	(389,500)	-50.6%
Miscellaneous	749,980	476,145	345,976	479,663	134,600	(345,063)	-71.9%
Total Revenues	\$ 20,107,948	\$ 18,856,644	\$ 21,027,382	\$ 22,576,394	\$ 26,675,781	\$ 4,099,387	18.2%
Expenditures							
Personnel Services	\$ 4,175,470	\$ 4,013,338	\$ 4,235,674	\$ 4,498,435	\$ 4,884,750	\$ 386,315	8.6%
Supplies & Materials	255,531	321,442	286,991	268,665	338,220	69,555	25.9%
Other Services & Charges	20,032,835	10,475,004	11,204,548	12,857,900	14,769,445	1,911,545	14.9%
Capital Outlay	1,585,172	2,476,549	2,632,623	5,953,968	7,460,250	1,506,282	25.3%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	155,000	155,000	#DIV/0!
Total Expenditures	\$ 26,049,008	\$ 17,286,333	\$ 18,359,836	\$ 23,578,968	\$ 27,607,665	\$ 4,028,697	17.1%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 75,000	\$ 76,200	\$ 167,085	\$ 276,113	\$ 75,000	\$ (201,113)	-72.8%
Transfers Out	(75,000)	(75,000)	(206,382)	(75,000)	(75,000)	-	0.0%
Sale of Assets	-	-	47,384	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ 1,200	\$ 8,087	\$ 201,113	\$ -	\$ (201,113)	-100.0%
Net Chg. in Fund Balance / Net Assets	(5,941,060)	1,571,511	2,675,633	(801,461)	(931,884)		
Beginning Fund Balance / Net Assets	49,622,132	43,681,072	45,252,583	47,928,216	47,126,755		
Ending Fund Balance / Net Assets	\$ 43,681,072	\$ 45,252,583	\$ 47,928,216	\$ 47,126,755	\$ 46,194,871		

City of Roseville

Schedule B

Building Replacement & Streetlighting Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 24,677	\$ 23,024	\$ 120,775	\$ 147,000	\$ 47,000	\$ (100,000)	-68.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	296,298	-	-	-	225,000	225,000	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	20,837	13,262	6,132	-	-	-	0.0%
Miscellaneous	-	236,411	67,292	-	-	-	0.0%
Total Revenues	\$ 341,812	\$ 272,697	\$ 194,199	\$ 147,000	\$ 272,000	\$ 125,000	85.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	157,217	38,339	78,387	147,000	272,000	125,000	85.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 157,217	\$ 38,339	\$ 78,387	\$ 147,000	\$ 272,000	\$ 125,000	85.0%
Other Financing Sources (Uses)							
Transfers In / Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	184,595	234,358	115,812	-	-		
Beginning Fund Balance	162,066	346,661	581,019	696,831	696,831		
Ending Fund Balance	\$ 346,661	\$ 581,019	\$ 696,831	\$ 696,831	\$ 696,831		

City of Roseville

Schedule B

Park Improvement Program Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 182,621	\$ 170,381	\$ 39,598	\$ 40,000	\$ 40,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	9,421	6,949	3,002	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 192,042	\$ 177,330	\$ 42,600	\$ 40,000	\$ 40,000	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	56,003	137,085	36,534	40,000	40,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 56,003	\$ 137,085	\$ 36,534	\$ 40,000	\$ 40,000	\$ -	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	136,039	40,245	6,066	-	-		
Beginning Fund Balance	227,468	363,507	403,752	409,818	409,818		
Ending Fund Balance	\$ 363,507	\$ 403,752	\$ 409,818	\$ 409,818	\$ 409,818		

City of Roseville

Schedule C

Community Development Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	426,500	495,555	308,138	122,000	151,000	29,000	23.8%
Licenses & Permits	776,230	1,267,651	1,145,943	1,015,886	1,112,000	96,114	9.5%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	135,965	-	-	-	-	-	0.0%
Fines and Forfeits	344	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(5,884)	4,809	7,908	-	-	-	0.0%
Miscellaneous	21,441	-	-	14,500	-	(14,500)	-100.0%
Total Revenues	\$ 1,354,596	\$ 1,768,015	\$ 1,461,989	\$ 1,152,386	\$ 1,263,000	\$ 110,614	9.6%
Expenditures							
Personnel Services	\$ 1,033,466	\$ 861,251	\$ 886,833	\$ 820,735	\$ 844,700	\$ 23,965	2.9%
Supplies & Materials	12,369	18,799	13,381	16,060	15,720	(340)	-2.1%
Other Services & Charges	632,664	541,875	357,521	209,195	231,215	22,020	10.5%
Capital Outlay	-	-	-	-	1,250	1,250	#DIV/0!
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,678,499	\$ 1,421,925	\$ 1,257,735	\$ 1,045,990	\$ 1,092,885	\$ 46,895	4.5%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(323,903)	346,090	204,254	106,396	170,115		
Beginning Fund Balance	140,974	(182,929)	163,161	367,415	473,811		
Ending Fund Balance	\$ (182,929)	\$ 163,161	\$ 367,415	\$ 473,811	\$ 643,926		

City of Roseville

Communications Fund Financial Summary

Schedule C

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	380,108	393,657	415,385	373,698	435,000	61,302	16.4%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	12,286	8,523	4,462	1,000	3,000	2,000	200.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 392,394	\$ 402,180	\$ 419,847	\$ 374,698	\$ 438,000	\$ 63,302	16.9%
Expenditures							
Personnel Services	\$ 124,060	\$ 136,462	\$ 158,959	\$ 169,650	\$ 229,500	\$ 59,850	35.3%
Supplies & Materials	450	6,606	416	2,550	2,500	(50)	-2.0%
Other Services & Charges	169,718	189,841	176,285	192,495	192,695	200	0.1%
Capital Outlay	5,527	3,076	14,523	10,003	10,000	(3)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 299,755	\$ 335,985	\$ 350,183	\$ 374,698	\$ 434,695	\$ 59,997	16.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	92,639	66,195	69,664	-	3,305		
Beginning Fund Balance	362,610	455,249	521,444	591,108	591,108		
Ending Fund Balance	\$ 455,249	\$ 521,444	\$ 591,108	\$ 591,108	\$ 594,413		

City of Roseville

Schedule C

Information Technology Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 49,357	\$ 46,049	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	1,055,811	1,055,811	#DIV/0!
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	958,027	980,841	1,011,975	1,188,897	371,470	(817,427)	-68.8%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	2,237	3,168	762	-	-	-	0.0%
Miscellaneous	27,720	37,440	37,440	373,163	-	(373,163)	-100.0%
Total Revenues	\$ 1,037,341	\$ 1,067,498	\$ 1,050,177	\$ 1,562,060	\$ 1,627,281	\$ 65,221	4.2%
Expenditures							
Personnel Services	\$ 718,432	\$ 716,449	\$ 796,974	\$ 986,480	\$ 1,153,000	\$ 166,520	16.9%
Supplies & Materials	23,693	42,279	51,699	9,265	55,500	46,235	499.0%
Other Services & Charges	137,558	134,031	153,639	186,350	211,500	25,150	13.5%
Capital Outlay	153,089	111,748	163,510	379,965	190,000	(189,965)	-50.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,032,772	\$ 1,004,507	\$ 1,165,822	\$ 1,562,060	\$ 1,610,000	\$ 47,940	3.1%
Other Financing Sources (Uses)							
Transfers In	\$ 75,000	\$ 76,200	\$ 167,085	\$ 276,113	\$ 75,000	\$ (201,113)	-72.8%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 75,000	\$ 76,200	\$ 167,085	\$ 276,113	\$ 75,000	\$ (201,113)	-72.8%
Net Change in Fund Balance	79,569	139,191	51,440	276,113	92,281		
Beginning Fund Balance	(188,870)	(109,301)	29,890	81,331	357,444		
Ending Fund Balance	\$ (109,301)	\$ 29,890	\$ 81,331	\$ 357,444	\$ 449,725		

City of Roseville

Schedule C

License Center Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,060,826	1,177,481	1,297,993	1,185,295	1,388,090	202,795	17.1%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	16,582	12,513	7,997	10,000	6,000	(4,000)	-40.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 1,077,408	\$ 1,189,994	\$ 1,305,990	\$ 1,195,295	\$ 1,394,090	\$ 198,795	16.6%
Expenditures							
Personnel Services	\$ 842,373	\$ 863,021	\$ 901,196	\$ 966,100	\$ 1,043,000	\$ 76,900	8.0%
Supplies & Materials	8,786	10,426	9,664	11,615	11,600	(15)	-0.1%
Other Services & Charges	147,796	136,743	149,909	167,580	159,475	(8,105)	-4.8%
Capital Outlay	768	2,147	2,662	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 999,723	\$ 1,012,337	\$ 1,063,431	\$ 1,145,295	\$ 1,214,075	\$ 68,780	6.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	0.0%
Net Change in Fund Balance	27,685	127,657	192,559	-	130,015		
Beginning Fund Balance	443,049	470,734	598,391	790,950	790,950		
Ending Fund Balance	\$ 470,734	\$ 598,391	\$ 790,950	\$ 790,950	\$ 920,965		

City of Roseville

Schedule C

Lawful Gambling Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	180	226	25	-	-	-	0.0%
Gambling Taxes	80,282	86,952	74,504	61,400	70,000	8,600	14.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	80,471	105,829	90,517	80,000	90,000	10,000	12.5%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	162	751	247	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 161,095	\$ 193,758	\$ 165,293	\$ 141,400	\$ 160,000	\$ 18,600	13.2%
Expenditures							
Personnel Services	\$ 25,826	\$ 2,942	\$ 3,004	\$ 6,400	\$ 6,950	\$ 550	8.6%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	167,588	147,471	144,663	135,000	146,650	11,650	8.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 193,414	\$ 150,413	\$ 147,667	\$ 141,400	\$ 153,600	\$ 12,200	8.6%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(32,319)	43,345	17,626	-	6,400		
Beginning Fund Balance	(58,429)	(90,748)	(47,403)	(29,777)	(29,777)		
Ending Fund Balance	\$ (90,748)	\$ (47,403)	\$ (29,777)	\$ (29,777)	\$ (23,377)		

City of Roseville
Water Fund Financial Summary

Schedule C

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	5,048,473	5,564,923	6,606,714	7,839,440	9,201,200	1,361,760	17.4%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(983)	4,344	297	-	-	-	0.0%
Miscellaneous	-	28,125	184,644	2,000	2,000	-	0.0%
Total Revenues	\$ 5,047,490	\$ 5,597,392	\$ 6,791,655	\$ 7,841,440	\$ 9,203,200	\$ 1,361,760	17.4%
Expenditures							
Personnel Services	\$ 400,445	\$ 409,477	\$ 564,900	\$ 595,845	\$ 578,000	\$ (17,845)	-3.0%
Supplies & Materials	67,859	100,785	65,665	76,325	78,350	2,025	2.7%
Other Services & Charges	4,590,579	4,667,600	5,426,539	6,159,270	6,261,850	102,580	1.7%
Capital Outlay	-	239,956	250,117	985,000	2,260,000	1,275,000	129.4%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 5,058,883	\$ 5,417,818	\$ 6,307,221	\$ 7,816,440	\$ 9,178,200	\$ 1,361,760	17.4%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	-	0.0%
Sale of Assets	-	-	2,675	-	-	-	0.0%
Total Other Financing Sources	\$ (25,000)	\$ (25,000)	\$ (22,325)	\$ (25,000)	\$ (25,000)	\$ -	0.0%
Net Change in Assets	(36,393)	154,574	462,109	-	-		
Beginning Net Assets	5,585,516	5,549,123	5,703,697	6,165,806	6,165,806		
Ending Net Assets	\$ 5,549,123	\$ 5,703,697	\$ 6,165,806	\$ 6,165,806	\$ 6,165,806		

City of Roseville
Sewer Fund Financial Summary

Schedule C

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	321,188	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	3,004,262	3,087,514	3,740,826	5,039,175	5,736,200	697,025	13.8%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	74,064	46,889	7,641	75,000	25,000	(50,000)	-66.7%
Miscellaneous	596,072	198,747	20,858	-	-	-	0.0%
Total Revenues	\$ 3,995,586	\$ 3,333,150	\$ 3,769,325	\$ 5,114,175	\$ 5,761,200	\$ 647,025	12.7%
Expenditures							
Personnel Services	\$ 488,614	\$ 481,933	\$ 346,116	\$ 367,235	\$ 422,000	\$ 54,765	14.9%
Supplies & Materials	49,576	41,560	41,367	46,395	47,350	955	2.1%
Other Services & Charges	3,224,819	2,863,552	2,998,824	3,920,545	3,983,850	63,305	1.6%
Capital Outlay	-	16,659	252,114	780,000	1,308,000	528,000	67.7%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 3,763,009	\$ 3,403,704	\$ 3,638,421	\$ 5,114,175	\$ 5,761,200	\$ 647,025	12.7%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Assets	232,577	(70,554)	130,904	-	-		
Beginning Net Assets	8,500,619	8,733,196	8,662,642	8,793,546	8,793,546		
Ending Net Assets	\$ 8,733,196	\$ 8,662,642	\$ 8,793,546	\$ 8,793,546	\$ 8,793,546		

City of Roseville
Stormwater Fund Financial Summary

Schedule C

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	840,919	956,094	1,526,682	1,966,915	1,898,200	(68,715)	-3.5%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	87,238	58,853	26,874	65,000	30,000	(35,000)	-53.8%
Miscellaneous	-	39,367	110	-	40,000	40,000	#DIV/0!
Total Revenues	\$ 928,157	\$ 1,054,314	\$ 1,553,666	\$ 2,031,915	\$ 1,968,200	\$ (63,715)	-3.1%
Expenditures							
Personnel Services	\$ 274,666	\$ 287,928	\$ 302,489	\$ 324,615	\$ 333,200	\$ 8,585	2.6%
Supplies & Materials	60,211	73,746	73,715	57,300	79,100	21,800	38.0%
Other Services & Charges	521,841	421,942	624,366	791,000	769,900	(21,100)	-2.7%
Capital Outlay	-	289,564	-	859,000	786,000	(73,000)	-8.5%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 856,718	\$ 1,073,180	\$ 1,000,570	\$ 2,031,915	\$ 1,968,200	\$ (63,715)	-3.1%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	42,000	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ -	0.0%
Net Change in Assets	71,439	(18,866)	595,096	-	-		
Beginning Net Assets	9,147,888	9,219,327	9,200,461	9,795,557	9,795,557		
Ending Net Assets	\$ 9,219,327	\$ 9,200,461	\$ 9,795,557	\$ 9,795,557	\$ 9,795,557		

City of Roseville
Recycling Fund Financial Summary

Schedule C

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	69,775	70,267	104,892	65,000	65,000	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	395,790	373,229	366,015	376,695	436,410	59,715	15.9%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	1,461	4,875	1,825	-	1,000	1,000	0.0%
Miscellaneous	104,747	172,466	87,243	90,000	90,000	-	0.0%
Total Revenues	\$ 571,773	\$ 620,837	\$ 559,975	\$ 531,695	\$ 592,410	\$ 60,715	11.4%
Expenditures							
Personnel Services	\$ 45,719	\$ 32,236	\$ 33,112	\$ 32,375	\$ 36,500	\$ 4,125	12.7%
Supplies & Materials	772	704	878	405	600	195	48.1%
Other Services & Charges	432,744	492,521	508,853	498,915	550,310	51,395	10.3%
Capital Outlay	-	2,121	6,271	-	5,000	5,000	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 479,235	\$ 527,582	\$ 549,114	\$ 531,695	\$ 592,410	\$ 60,715	11.4%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Assets	92,538	93,255	10,861	-	-		
Beginning Net Assets	67,381	159,919	253,174	264,035	264,035		
Ending Net Assets	\$ 159,919	\$ 253,174	\$ 264,035	\$ 264,035	\$ 264,035		

City of Roseville
Golf Course Fund Financial Summary

Schedule C

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	302,610	270,434	299,555	312,830	360,800	47,970	15.3%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	14,535	8,825	3,164	14,000	14,000	-	0.0%
Miscellaneous	-	-	-	-	2,600	2,600	#DIV/0!
Total Revenues	\$ 317,145	\$ 279,259	\$ 302,719	\$ 326,830	\$ 377,400	\$ 50,570	15.5%
Expenditures							
Personnel Services	\$ 221,869	\$ 221,639	\$ 242,091	\$ 229,000	\$ 237,900	\$ 8,900	3.9%
Supplies & Materials	31,815	26,537	30,206	48,750	47,500	(1,250)	-2.6%
Other Services & Charges	85,176	84,304	88,221	93,050	92,000	(1,050)	-1.1%
Capital Outlay	-	-	-	40,000	-	(40,000)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 338,860	\$ 332,480	\$ 360,518	\$ 410,800	\$ 377,400	\$ (33,400)	-8.1%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	2,709	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ 2,709	\$ -	\$ -	\$ -	0.0%
Net Change in Assets	(21,715)	(53,221)	(55,090)	(83,970)	-		
Beginning Net Assets	898,551	876,836	823,615	768,525	684,555		
Ending Net Assets	\$ 876,836	\$ 823,615	\$ 768,525	\$ 684,555	\$ 684,555		

City of Roseville

Schedule C

Street Infrastructure Replacement Fund Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	633,187	919,143	1,078,213	1,050,000	1,050,000	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	5,826	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	259,911	162,702	191,783	150,000	150,000	-	0.0%
Investment Income	471,292	309,534	117,197	600,000	300,000	(300,000)	-50.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 1,364,390	\$ 1,391,379	\$ 1,393,019	\$ 1,800,000	\$ 1,500,000	\$ (300,000)	-16.7%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	1,425,788	1,811,278	1,943,426	2,900,000	2,900,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,425,788	\$ 1,811,278	\$ 1,943,426	\$ 2,900,000	\$ 2,900,000	\$ -	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	(131,382)	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ (131,382)	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(61,398)	(419,899)	(681,789)	(1,100,000)	(1,400,000)		
Beginning Fund Balance	14,230,158	14,168,760	13,748,861	13,067,072	11,967,072		
Ending Fund Balance	\$ 14,168,760	\$ 13,748,861	\$ 13,067,072	\$ 11,967,072	\$ 10,567,072		

City of Roseville

Schedule C

Tax Increment Financing Funds Financial Summary

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	1,966,665	1,592,214	2,157,987	500,000	2,165,000	1,665,000	333.0%
Intergovernmental Revenue	1,358,890	183,739	35,488	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	235,456	180,628	43,729	-	-	-	0.0%
Miscellaneous	-	-	15,681	-	-	-	0.0%
Total Revenues	\$ 3,561,011	\$ 1,956,581	\$ 2,252,885	\$ 500,000	\$ 2,165,000	\$ 1,665,000	333.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	9,912,452	789,724	570,728	500,000	2,165,000	1,665,000	333.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 9,912,452	\$ 789,724	\$ 570,728	\$ 500,000	\$ 2,165,000	\$ 1,665,000	333.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(6,351,441)	1,166,857	1,682,157	-	-		
Beginning Fund Balance	10,387,046	4,035,605	5,202,462	6,884,619	6,884,619		
Ending Fund Balance	\$ 4,035,605	\$ 5,202,462	\$ 6,884,619	\$ 6,884,619	\$ 6,884,619		

City of Roseville
Cemetery Fund Financial Summary

Schedule C

	2010	2011	2012	2013	2014	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	3,264	2,287	842	4,500	1,000	(3,500)	-77.8%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 3,264	\$ 2,287	\$ 842	\$ 4,500	\$ 1,000	\$ (3,500)	-77.8%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	9,900	5,400	5,000	4,500	5,000	500	11.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency (Comp Study)	-	-	-	-	155,000	155,000	#DIV/0!
Total Expenditures	\$ 9,900	\$ 5,400	\$ 5,000	\$ 4,500	\$ 160,000	\$ 155,500	3455.6%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(6,636)	(3,113)	(4,158)	-	(159,000)		
Beginning Fund Balance	105,639	99,003	95,890	91,732	91,732		
Ending Fund Balance	\$ 99,003	\$ 95,890	\$ 91,732	\$ 91,732	\$ (67,268)		

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010	2011	2012	2013	2014	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
City Council							
Personal Services	40,536	40,044	40,044	42,885	42,885	-	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	127,004	137,979	127,257	153,230	158,490	5,260	3.4%
Capital Outlay	-	-	-	-	-	-	0.0%
City Council Program Total	\$ 167,540	\$ 178,023	\$ 167,301	\$ 196,115	\$ 201,375	\$ 5,260	2.7%
Advisory Commissions							
Human Rights	1,451	1,412	1,252	2,000	2,000	-	0.0%
Ethics	64	721	1,275	1,000	1,500	500	50.0%
Advisory Commissions Program Total	\$ 1,515	\$ 2,133	\$ 2,527	\$ 3,000	\$ 3,500	\$ 500	16.7%
Nuisance Code Enforcement							
Personal Services	-	138,056	139,716	147,910	149,000	1,090	0.7%
Supplies & Materials	-	-	-	1,290	1,975	685	53.1%
Other Services & Charges	-	-	-	4,080	3,555	(525)	-12.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Nuisance Code Enforcement Program Total	\$ -	\$ 138,056	\$ 139,716	\$ 153,280	\$ 154,530	\$ 1,250	0.8%
Emerald Ash Borer							
Personal Services	-	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	#DIV/0!
Capital Outlay	-	-	-	-	-	-	#DIV/0!
Emerald Ash Borer Program Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Administration							
Personal Services	447,576	451,746	447,186	439,375	436,500	(2,875)	-0.7%
Supplies & Materials	547	777	795	1,530	1,000	(530)	-34.6%
Other Services & Charges	36,772	45,261	56,870	63,040	93,975	30,935	49.1%
Capital Outlay	-	-	-	40,000	-	(40,000)	-100.0%
Administration Program Total	\$ 484,895	\$ 497,784	\$ 504,852	\$ 543,945	\$ 531,475	\$ (12,470)	-2.3%

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	\$\$ Incr. (Decr.)	% Incr. (Decr.)
Elections							
Personal Services	33,294	23,515	4,562	5,100	5,100	-	0.0%
Supplies & Materials	644	6	48	155	100	(55)	-35.5%
Other Services & Charges	40,571	5,207	112,865	55,000	55,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Elections Program Total	\$ 74,509	\$ 28,727	\$ 117,474	\$ 60,255	\$ 60,200	\$ (55)	-0.1%
Legal							
Civil Attorney	158,917	129,601	161,250	163,895	168,810	4,915	3.0%
Prosecuting Attorney	130,023	161,779	145,161	147,395	151,820	4,425	3.0%
Legal Program Total	\$ 288,940	\$ 291,380	\$ 306,411	\$ 311,290	\$ 320,630	\$ 9,340	3.0%
Finance							
Personal Services	477,975	508,716	531,969	565,078	569,000	3,922	0.7%
Supplies & Materials	2,417	938	2,315	3,090	2,890	(200)	-6.5%
Other Services & Charges	32,302	61,690	21,566	46,590	55,820	9,230	19.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Finance Program Total	\$ 512,694	\$ 571,344	\$ 555,850	\$ 614,758	\$ 627,710	\$ 12,952	2.1%
Central Services							
Personal Services	-	-	-	-	-	-	0.0%
Supplies & Materials	20,852	21,749	27,353	19,890	27,100	7,210	36.2%
Other Services & Charges	39,507	48,302	34,553	42,330	40,630	(1,700)	-4.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Central Services Program Total	\$ 60,358	\$ 70,051	\$ 61,906	\$ 62,220	\$ 67,730	\$ 5,510	8.9%
General Insurances							
Personal Services	-	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	84,000	84,000	60,290	61,500	61,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
General Insurances Program Total	\$ 84,000	\$ 84,000	\$ 60,290	\$ 61,500	\$ 61,500	\$ -	0.0%

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	\$\$ Incr. (Decr.)	% Incr. (Decr.)
Police Administration							
Personal Services	284,285	646,957	591,919	818,055	847,000	28,945	3.5%
Supplies & Materials	8,704	11,691	12,887	21,215	15,750	(5,465)	-25.8%
Other Services & Charges	61,302	70,354	61,799	98,880	80,330	(18,550)	-18.8%
Capital Outlay	-	2,948	-	-	-	-	0.0%
Police Admin Program Total	\$ 354,291	\$ 731,950	\$ 666,605	\$ 938,150	\$ 943,080	\$ 4,930	0.5%
Police Patrol							
Personal Services	4,072,077	3,676,814	3,867,611	3,617,570	3,785,000	167,430	4.6%
Supplies & Materials	183,146	200,506	191,737	213,835	218,470	4,635	2.2%
Other Services & Charges	411,854	482,123	386,930	431,071	503,995	72,924	16.9%
Capital Outlay	23,223	25,022	-	-	-	-	0.0%
Police Patrol Program Total	\$ 4,690,300	\$ 4,384,465	\$ 4,446,278	\$ 4,262,476	\$ 4,507,465	\$ 244,989	5.7%
Police Investigations							
Personal Services	812,595	643,855	601,543	864,030	885,000	20,970	2.4%
Supplies & Materials	31,540	31,417	34,590	40,670	37,935	(2,735)	-6.7%
Other Services & Charges	10,748	8,361	13,692	20,550	17,395	(3,155)	-15.4%
Capital Outlay	-	-	66	-	-	-	0.0%
Police Investigations Program Total	\$ 854,882	\$ 683,633	\$ 649,891	\$ 925,250	\$ 940,330	\$ 15,080	1.6%
Police Community Services							
Personal Services	41,115	41,550	118,765	140,065	142,605	2,540	1.8%
Supplies & Materials	12,619	11,301	11,914	20,215	20,145	(70)	-0.3%
Other Services & Charges	8,500	7,645	7,537	15,865	13,310	(2,555)	-16.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Police Community Services Program Total	\$ 62,234	\$ 60,496	\$ 138,216	\$ 176,145	\$ 176,060	\$ (85)	0.0%
Police Emergency Management							
Personal Services	4,075	-	-	-	-	-	0.0%
Supplies & Materials	2,911	1,741	660	-	-	-	0.0%
Other Services & Charges	-	3,716	3,190	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Police Emergency Mgmt. Program Total	\$ 6,986	\$ 5,458	\$ 3,850	\$ -	\$ -	\$ -	0.0%

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	\$\$ Incr. (Decr.)	% Incr. (Decr.)
Police Lake Patrol							
Personal Services	-	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	1,722	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Police Lake Patrol Program Total	\$ 1,722	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Administration							
Personal Services	203,062	188,135	194,994	211,870	218,000	6,130	2.9%
Supplies & Materials	7,654	5,939	7,618	5,030	8,000	2,970	59.0%
Other Services & Charges	41,847	37,162	28,086	15,365	14,400	(965)	-6.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Fire Admin Program Total	\$ 252,562	\$ 231,236	\$ 230,698	\$ 232,265	\$ 240,400	\$ 8,135	3.5%
Fire Prevention							
Personal Services	174,521	180,074	168,139	189,530	193,000	3,470	1.8%
Supplies & Materials	2,593	3,233	1,716	2,395	2,000	(395)	-16.5%
Other Services & Charges	382	568	361	1,020	1,450	430	42.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Fire Prevention Program Total	\$ 177,496	\$ 183,875	\$ 170,216	\$ 192,945	\$ 196,450	\$ 3,505	1.8%
Fire Fighting							
Personal Services	858,037	785,231	964,290	896,348	996,600	100,252	11.2%
Supplies & Materials	83,293	113,843	92,212	73,752	83,000	9,248	12.5%
Other Services & Charges	158,249	162,600	87,131	99,000	107,500	8,500	8.6%
Capital Outlay	3,912	-	-	-	-	-	0.0%
Fire Fighting Program Total	\$ 1,103,491	\$ 1,061,674	\$ 1,143,634	\$ 1,069,100	\$ 1,187,100	\$ 118,000	11.0%
Fire Training							
Personal Services	29,429	28,660	2,349	65,955	63,800	(2,155)	-3.3%
Supplies & Materials	1,062	-	297	2,040	1,800	(240)	-11.8%
Other Services & Charges	13,884	34,792	37,435	37,545	30,700	(6,845)	-18.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Fire Training Program Total	\$ 44,375	\$ 63,452	\$ 40,081	\$ 105,540	\$ 96,300	\$ (9,240)	-8.8%

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	\$\$ Incr. (Decr.)	% Incr. (Decr.)
Fire Emergency Management							
Personal Services	-	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	1,770	1,200	(570)	-32.2%
Other Services & Charges	-	-	-	7,260	13,390	6,130	84.4%
Capital Outlay	-	-	-	-	35,000	35,000	0.0%
Fire Emergency Mgmt. Program Total	\$ -	\$ -	\$ -	\$ 9,030	\$ 49,590	\$ 40,560	449.2%
						Moved from Police	
Fire Relief							
Personal Services	-	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	365,502	313,017	355,384	300,000	220,000	(80,000)	-26.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Fire Relief Program Total	\$ 365,502	\$ 313,017	\$ 355,384	\$ 300,000	\$ 220,000	\$ (80,000)	-26.7%
PW Administration							
Personal Services	671,065	604,898	642,371	644,875	667,875	23,000	3.6%
Supplies & Materials	4,818	6,882	8,710	8,368	8,500	132	1.6%
Other Services & Charges	20,497	23,500	26,928	30,309	37,900	7,591	25.0%
Capital Outlay	-	-	-	-	-	-	0.0%
PW Admin Program Total	\$ 696,379	\$ 635,279	\$ 678,009	\$ 683,552	\$ 714,275	\$ 30,723	4.5%
Streets							
Personal Services	491,388	499,783	472,513	559,865	608,000	48,135	8.6%
Supplies & Materials	403,294	408,907	222,919	417,850	264,200	(153,650)	-36.8%
Other Services & Charges	226,272	242,957	241,345	83,805	275,200	191,395	228.4%
Capital Outlay	33,873	5,791	-	-	-	-	0.0%
Streets Program Total	\$ 1,154,827	\$ 1,157,438	\$ 936,778	\$ 1,061,520	\$ 1,147,400	\$ 85,880	8.1%
Street Lighting							
Personal Services	-	-	-	-	-	-	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	181,835	243,849	203,176	210,000	214,200	4,200	2.0%
Capital Outlay	-	21,060	-	-	-	-	0.0%
Street Lighting Capital Program Total	\$ 181,835	\$ 264,909	\$ 203,176	\$ 210,000	\$ 214,200	\$ 4,200	2.0%

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010	2011	2012	2013	2014	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
Building Maintenance							
Personal Services	8,276	7,026	381	8,200	8,700	500	6.1%
Supplies & Materials	19,666	17,319	20,522	21,195	23,200	2,005	9.5%
Other Services & Charges	267,394	267,919	266,439	364,485	337,400	(27,085)	-7.4%
Capital Outlay	-	-	-	-	-	-	0.0%
Building Maintenance Program Total	\$ 295,336	\$ 292,264	\$ 287,342	\$ 393,880	\$ 369,300	\$ (24,580)	-6.2%
Central Garage							
Personal Services	158,705	148,345	154,222	186,885	173,000	(13,885)	-7.4%
Supplies & Materials	3,911	(2,712)	42,520	2,555	2,600	45	1.8%
Other Services & Charges	(3,594)	21,558	(5,993)	5,020	1,200	(3,820)	-76.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Central Garage Program Total	\$ 159,022	\$ 167,191	\$ 190,749	\$ 194,460	\$ 176,800	\$ (17,660)	-9.1%
General Fund Programs Total	\$ 12,075,692	\$ 12,097,836	\$ 12,057,233	\$ 12,760,676	\$ 13,207,400	446,724	3.5%

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010	2011	2012	2013	2014	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
Recreation Administration							
Personal Services	676,546	474,806	463,342	467,645	477,500	9,855	2.1%
Supplies & Materials	6,645	5,247	5,066	7,652	7,300	(352)	-4.6%
Other Services & Charges	97,946	64,963	53,422	81,305	89,215	7,910	9.7%
Capital Outlay	-	-	-	-	3,000	3,000	0.0%
Recreation Admin Program Total	\$ 781,138	\$ 545,016	\$ 521,831	\$ 556,602	\$ 577,015	\$ 20,413	3.7%
Recreation Programs							
Personal Services	406,965	611,356	637,958	757,455	703,920	(53,535)	-7.1%
Supplies & Materials	168,424	182,957	190,423	87,260	104,650	17,390	19.9%
Other Services & Charges	305,581	355,050	363,212	520,295	498,245	(22,050)	-4.2%
Capital Outlay	-	-	-	-	1,600	1,600	0.0%
Recreation Programs Total	\$ 880,969	\$ 1,149,362	\$ 1,191,594	\$ 1,365,010	\$ 1,308,415	\$ (56,595)	-4.1%
Skating Center							
Personal Services	562,757	596,877	613,364	640,090	675,000	34,910	5.5%
Supplies & Materials	45,695	57,662	58,503	69,935	98,100	28,165	40.3%
Other Services & Charges	319,981	331,586	359,703	351,955	340,440	(11,515)	-3.3%
Capital Outlay	6,443	9,869	-	-	-	-	0.0%
Skating Center Program Total	\$ 934,876	\$ 995,994	\$ 1,031,569	\$ 1,061,980	\$ 1,113,540	\$ 51,560	4.9%
Parks & Recreation Maintenance							
Personal Services	670,242	656,322	672,093	680,549	708,215	27,666	4.1%
Supplies & Materials	96,823	109,225	104,218	114,605	112,500	(2,105)	-1.8%
Other Services & Charges	189,746	200,285	139,765	229,359	241,080	11,721	5.1%
Capital Outlay	3,411	-	-	-	-	-	0.0%
Park & Rec Maint. Program Total	\$ 960,223	\$ 965,832	\$ 916,076	\$ 1,024,513	\$ 1,061,795	\$ 37,282	3.6%
Parks & Recreation Programs Total	\$ 3,557,207	\$ 3,656,205	\$ 3,661,070	\$ 4,008,105	\$ 4,060,765	52,660	1.3%
Debt Service Total	\$ 1,692,205	\$ 1,932,531	\$ 2,062,067	\$ 3,140,000	\$ 3,700,000	560,000	17.8%
Contingency / Unallocated	\$ 18,431	\$ 4,239	\$ 600	\$ 80,021	\$ 218,895	138,874	173.5%
Tax-Supported Programs Total	\$ 17,343,534	\$ 17,690,811	\$ 17,780,970	\$ 19,988,802	\$ 21,187,060	\$ 1,198,258	6.0%

City of Roseville

Attachment D

Budget Detail by Function: **Tax-Supported Program**

	2010	2011	2012	2013	2014	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
Personal Services	\$ 11,124,520	\$ 10,952,766	\$ 11,329,332	\$ 11,949,335	\$ 12,355,700	\$ 406,365	
Supplies & Materials	1,107,256	1,188,628	1,037,024	1,136,297	1,042,415	(93,882)	
Other Services & Charges	3,330,260	3,547,957	3,351,882	3,643,149	3,830,450	187,301	
Capital Outlay	70,862	64,689	66	40,000	39,600	(400)	
Debt Service	1,692,205	1,932,531	2,062,067	3,140,000	3,700,000	560,000	
Contingency / Unallocated	18,431	4,239	600	80,021	218,895	138,874	
Total Operations	\$ 17,343,534	\$ 17,690,811	\$ 17,780,970	\$ 19,988,802	\$ 21,187,060	\$ 1,198,258	6.0%
Vehicle Purchases	\$ 897,310	\$ 329,573	\$ 317,036	\$ 737,000	\$ 725,000	\$ (12,000)	
Equipment Purchases	401,902	408,152	372,318	537,000	549,000	12,000	
IT Equipment	-	-	-	125,000	-	(125,000)	
General Facilities	157,217	38,339	78,387	122,000	272,000	150,000	
Pathways & Parking Lots	212,734	104,009	110,232	150,000	150,000	-	
Boulevard Landscaping	27,942	40,930	77,106	60,000	60,000	-	
Street Lighting	-	-	-	25,000	25,000	-	
Park Improvements	76,073	137,085	36,534	40,000	40,000	-	
Total Capital	\$ 1,773,178	\$ 1,058,087	\$ 991,614	\$ 1,796,000	\$ 1,821,000	\$ 25,000	1.4%
Total Budget	\$ 19,116,712	\$ 18,748,898	\$ 18,772,584	\$ 21,784,802	\$ 23,008,060	\$ 1,223,258	5.6%

Budget Detail by Function: **Non-Tax Supported Programs**

	2010	2011	2012	2013	2014	\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
Planning Total							
Personal Services	243,685	246,218	253,183	321,755	328,000	6,245	1.9%
Supplies & Materials	116	-	-	3,575	3,000	(575)	-16.1%
Other Services & Charges	52,027	39,927	32,417	53,450	57,025	3,575	6.7%
Capital Outlay	-	-	-	-	750	750	0.0%
Planning Program Total	\$ 295,828	\$ 286,145	\$ 285,600	\$ 378,780	\$ 388,775	\$ 9,995	2.6%
Economic Development - Total							
Personal Services	195,456	146,499	131,592	36,030	37,200	1,170	3.2%
Supplies & Materials	2,777	8,071	101	2,550	2,600	50	2.0%
Other Services & Charges	33,957	29,120	18,134	24,855	30,415	5,560	22.4%
Capital Outlay	-	349,945	149,668	-	-	-	0.0%
Economic Development Program Total	\$ 232,190	\$ 533,634	\$ 299,495	\$ 63,435	\$ 70,215	\$ 6,780	10.7%
Code Enforcement Total							
Personal Services	519,735	385,110	409,294	372,900	373,000	100	0.0%
Supplies & Materials	7,523	7,808	9,388	9,830	10,020	190	1.9%
Other Services & Charges	116,402	122,882	146,437	125,940	138,450	12,510	9.9%
Capital Outlay	-	-	10,864	-	500	500	0.0%
Code Enforcement Program Total	\$ 643,659	\$ 515,800	\$ 575,984	\$ 508,670	\$ 521,970	\$ 13,300	2.6%
GIS - Total							
Personal Services	76,544	83,425	92,764	90,050	106,500	16,450	18.3%
Supplies & Materials	3,778	2,920	3,891	105	100	(5)	-4.8%
Other Services & Charges	-	-	-	4,950	5,325	375	7.6%
Capital Outlay	-	-	-	-	-	-	0.0%
GIS Program Total	\$ 80,322	\$ 86,345	\$ 96,655	\$ 95,105	\$ 111,925	\$ 16,820	17.7%
Total Community Development	\$ 1,251,999	\$ 1,421,925	\$ 1,257,734	\$ 1,045,990	\$ 1,092,885	46,895	4.5%

Budget Detail by Function: **Non-Tax Supported Programs**

	2010	2011	2012	2013	2014	\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
Communications Total							
Personal Services	124,060	136,462	158,959	169,650	229,500	59,850	35.3%
Supplies & Materials	450	6,606	416	2,550	2,500	(50)	-2.0%
Other Services & Charges	169,718	189,841	176,285	192,495	192,695	200	0.1%
Capital Outlay	5,527	3,076	14,523	10,003	10,000	(3)	0.0%
Communications Program Total	\$ 299,755	\$ 335,985	\$ 350,182	\$ 374,698	\$ 434,695	\$ 59,997	16.0%
Information Technology Total							
Personal Services	718,432	716,449	796,974	986,480	1,153,000	166,520	16.9%
Supplies & Materials	23,728	42,279	51,699	9,265	55,500	46,235	499.0%
Other Services & Charges	160,054	134,031	153,639	186,350	211,500	25,150	13.5%
Capital Outlay	129,823	111,748	163,510	379,965	190,000	(189,965)	-50.0%
Information Technology Total	\$ 1,032,037	\$ 1,004,506	\$ 1,165,822	\$ 1,562,060	\$ 1,610,000	\$ 47,940	3.1%
License Center Total							
Personal Services	842,373	863,021	901,196	966,100	1,043,000	76,900	8.0%
Supplies & Materials	8,786	10,426	9,664	11,615	11,600	(15)	-0.1%
Other Services & Charges	197,796	186,743	199,909	217,580	209,475	(8,105)	-3.7%
Capital Outlay	769	2,147	2,662	-	-	-	0.0%
License Center Program Total	\$ 1,049,724	\$ 1,062,337	\$ 1,113,430	\$ 1,195,295	\$ 1,264,075	\$ 68,780	5.8%
Lawful Gambling - Total							
Personal Services	26,033	2,942	3,004	6,400	6,950	550	8.6%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	163,588	147,471	144,663	135,000	146,650	11,650	8.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Lawful Gambling Program Total	\$ 189,621	\$ 150,413	\$ 147,667	\$ 141,400	\$ 153,600	\$ 12,200	8.6%

Budget Detail by Function: **Non-Tax Supported Programs**

	2010	2011	2012	2013	2014	\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
Water - Total							
Personal Services	400,444	409,478	548,408	595,845	578,000	(17,845)	-3.0%
Supplies & Materials	67,859	100,785	65,664	76,325	78,350	2,025	2.7%
Other Services & Charges	4,558,473	4,876,116	5,525,332	6,184,270	6,286,850	102,580	1.7%
Capital Outlay	57,106	43,440	176,324	985,000	2,260,000	1,275,000	129.4%
Water Program Total	\$ 5,083,883	\$ 5,429,819	\$ 6,315,728	\$ 7,841,440	\$ 9,203,200	\$ 1,361,760	17.4%
Sewer - Total							
Personal Services	488,615	481,933	329,623	367,235	422,000	54,765	14.9%
Supplies & Materials	49,577	41,560	41,367	46,395	47,350	955	2.1%
Other Services & Charges	3,226,127	2,863,552	3,357,778	3,920,545	3,983,850	63,305	1.6%
Capital Outlay	(1,309)	16,659	(106,844)	780,000	1,308,000	528,000	67.7%
Sewer Program Total	\$ 3,763,009	\$ 3,403,703	\$ 3,621,923	\$ 5,114,175	\$ 5,761,200	\$ 647,025	12.7%
Stormwater - Total							
Personal Services	274,665	287,929	295,893	324,615	333,200	8,585	2.6%
Supplies & Materials	60,212	73,746	73,715	57,300	79,100	21,800	38.0%
Other Services & Charges	521,847	680,831	596,611	791,000	769,900	(21,100)	-2.7%
Capital Outlay	(10,299)	30,675	27,754	859,000	786,000	(73,000)	-8.5%
Stormwater Program Total	\$ 846,425	\$ 1,073,181	\$ 993,973	\$ 2,031,915	\$ 1,968,200	\$ (63,715)	\$ (0)
Recycling - Total							
Personal Services	45,719	32,236	33,112	32,375	36,500	4,125	12.7%
Supplies & Materials	772	704	878	405	600	195	48.1%
Other Services & Charges	426,182	492,521	508,853	498,915	550,310	51,395	10.3%
Capital Outlay	6,562	2,121	6,271	-	5,000	5,000	0.0%
Recycling Program Total	\$ 479,235	\$ 527,582	\$ 549,113	\$ 531,695	\$ 592,410	\$ 60,715	11.4%

Budget Detail by Function: **Non-Tax Supported Programs**

	2010	2011	2012	2013	2014	\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	Incr. (Decr.)	Incr. (Decr.)
Golf Course - Total							
Personal Services	221,869	221,639	235,494	229,000	237,900	8,900	3.9%
Supplies & Materials	43,063	35,435	40,663	48,750	47,500	(1,250)	-2.6%
Other Services & Charges	83,169	84,304	85,358	93,050	92,000	(1,050)	-1.1%
Capital Outlay	2,008	-	2,863	40,000	-	(40,000)	-100.0%
Golf Course Total	\$ 350,109	\$ 341,378	\$ 364,378	\$ 410,800	\$ 377,400	\$ (33,400)	-8.1%
Roseville Lutheran Cemetary	\$ 4,500	\$ -	\$ -	\$ 4,500	\$ 5,000	500	11.1%
Tax Increment Financing	9,912,452	-	-	500,000	2,165,000	1,665,000	333.0%
Comp Study Costs to be allocated	-	-	-	-	155,000	155,000	0.0%
MSA/Street Construction	\$ 1,425,788	\$ -	\$ -	\$ 2,900,000	\$ 2,900,000	-	0.0%
Non Tax-Supported Programs Total	\$ 25,688,536	\$ 14,750,828	\$ 15,879,951	\$ 23,653,968	\$ 27,682,665	4,028,697	17.0%
Personal Services	\$ 4,177,630	\$ 4,013,339	\$ 4,189,495	\$ 4,498,435	\$ 5,039,750	\$ 541,315	12.0%
Supplies & Materials	268,640	330,339	297,446	268,665	338,220	69,555	25.9%
Other Services & Charges	9,709,340	9,847,340	10,945,416	12,428,400	12,674,445	246,045	2.0%
Capital Outlay	190,186	559,810	447,594	3,053,968	4,560,250	1,506,282	49.3%
Cemetary Operations	4,500	-	-	4,500	5,000	500	11.1%
Tax Increment Financing	9,912,452	-	-	500,000	2,165,000	1,665,000	333.0%
MSA/Street Construction	1,425,788	-	-	2,900,000	2,900,000	-	0.0%
Total	\$ 25,688,536	\$ 14,750,828	\$ 15,879,951	\$ 23,653,968	\$ 27,682,665	\$ 4,028,697	17.0%