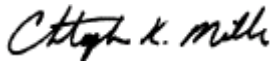


REQUEST FOR COUNCIL ACTION

Date: 10/19/15
Item No.: 13.b

Department Approval



City Manager Approval



Item Description: Continue Discussions on the 2016 Budget & Tax Levy

BACKGROUND

At the April 20, 2015 City Council meeting the Council established a 2016 Budget Calendar which outlined a series of steps to establish an eventual budget. The calendar is as follows:

2016 Budget Calendar

Departmental Budget Presentations.....	May 27, June 1, 2015
Discussion on City Council Budget Goals & Priorities.....	June 15, 2015
Present the City Manager Recommended Budget	July 13, 2015
Present the City Manager Recommended Budget to the Finance Commission	July 14, 2015
Preliminary Budget Hearing	August 10, 2015
Joint Meeting with the Finance Commission/Review CIP Funding Strategies....	August 17, 2015
Adopt the Preliminary Budget	September 14, 2015
Continue Discussions on the Budget/Review Water & Sewer Fees.....	October 19, 2015
Final Budget Hearing.....	November 30, 2015
Adopt the 2016 Water & Sewer Rates.....	December 7, 2015
Adopt the 2016 Final Budget.....	December 7, 2015

The next step in the Budget Calendar is to revisit the tax levy and budget discussions to assess whether there is any new information to consider or to identify any issues or concerns that have not yet been addressed. It is suggested that the Council discussion on the Water & Sewer Rates be held in November to allow time for the Public Works Commission to discuss the rates at their October meeting. It should be noted that Staff will be recommending a change in the rates that results in a 1.5% increase for the typical single-family home. The remainder of this Staff Report will focus on the tax levy and budget.

For purposes of discussion, City Staff has prepared the following information which supplements the budget materials that were provided prior to September 14th. They include:

- ☐ Projected 2015 budget savings
- ☐ 12-month local CPI and ECI indices

Each of these items are discussed in greater detail below, along with a brief recap of the preliminary 2016 budget and tax levy adopted on September 14th.

Projected 2015 Budget Savings

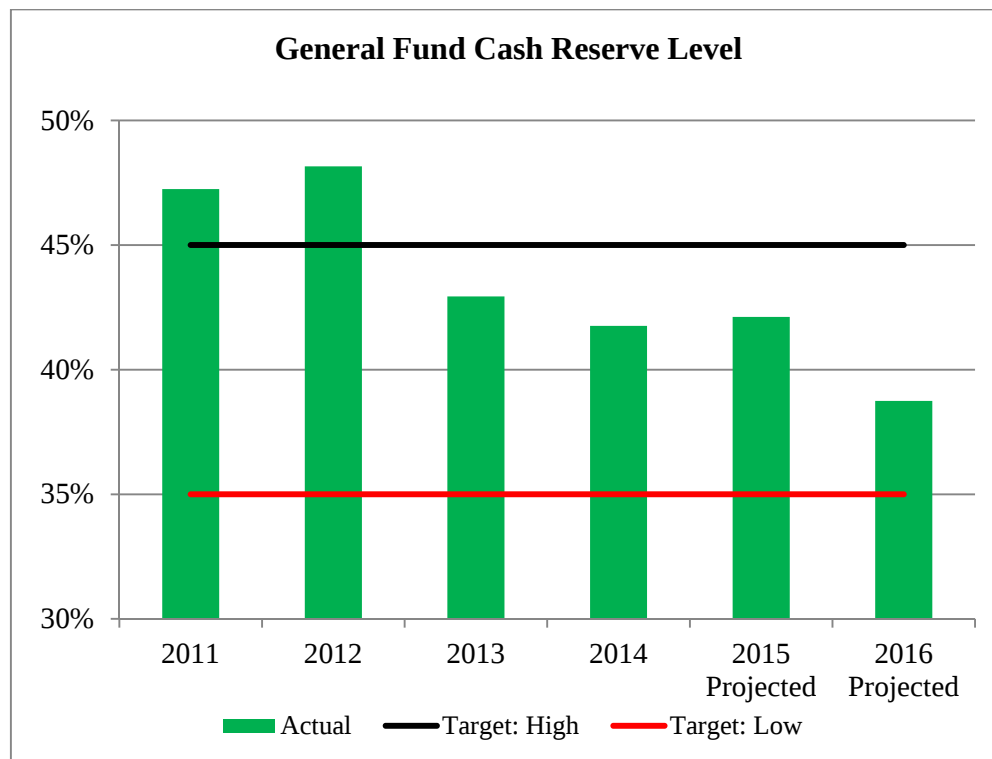
Generally speaking, the City's day-to-day operations have been fairly consistent over the years although there continues to be fluctuations due to seasonal changes, employee turnover, and unforeseen events. Using prior year experiences we can employ a number of formulas to estimate the year-end financial results for key operating budgets.

Based on financial activity through September 30, 2015 and assuming remaining revenues and expenditure trends continue, Staff projects the following year-end results for the *General Fund*:

General Fund	2015	2015
	Budget	Projected
Revenue	\$ 13,522,430	\$ 13,573,743
Expenditures	13,897,930	13,523,743
Surplus (Deficit)	\$ (375,500)	\$ 50,000

As shown in the table, the *General Fund* is projected to generate an operating surplus in the amount of \$50,000 in 2015. While overall revenues are trending as expected, expenditures are significantly lower due to a number of contributing factors. A major determinant results from a significant amount of personnel changes and vacancies that took place during the year. This occurs from the natural hiring delay when employees leave the organization as well as the effects from hiring new employees at a lower pay step than their predecessors.

Budgetary savings also stems from lower-than-expected snow and ice control supplies, and energy-related costs. With this surplus the *General Fund's* cash reserve level is projected as follows:



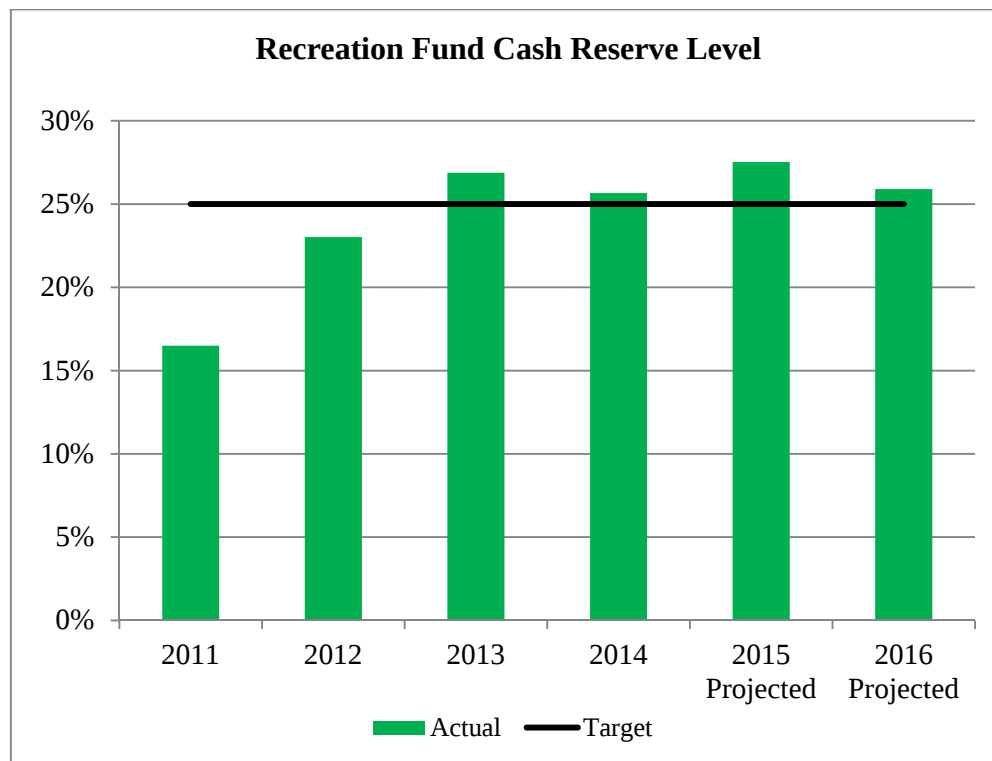
The 2016 Projected amount is based on the 2016 Preliminary Budget & Tax Levy.

61 The *Recreation Fund* is projected to generate an operating surplus in the amount of \$80,000 in 2015.
62 This is shown in the table below.
63

Recreation Fund	2015	2015
	<u>Budget</u>	<u>Projected</u>
Revenue	\$ 4,283,320	\$ 4,160,405
Expenditures	4,283,320	4,080,406
Surplus (Deficit)	\$ -	\$ 80,000

64
65
66 The projected surplus is primarily due to the personnel changes and vacancies that took place during the
67 year. This results from the natural hiring delay that occurs when employees leave the organization as
68 well as the effects from hiring new employees at a lower pay step than their predecessors. A reduction
69 in temporary wages especially at the Skating Center is also a factor.
70

71 Budgetary savings also occurred due to lower energy related costs. With this surplus the *Recreation*
72 *Fund's* cash reserve level is projected as follows:
73



74
75
76

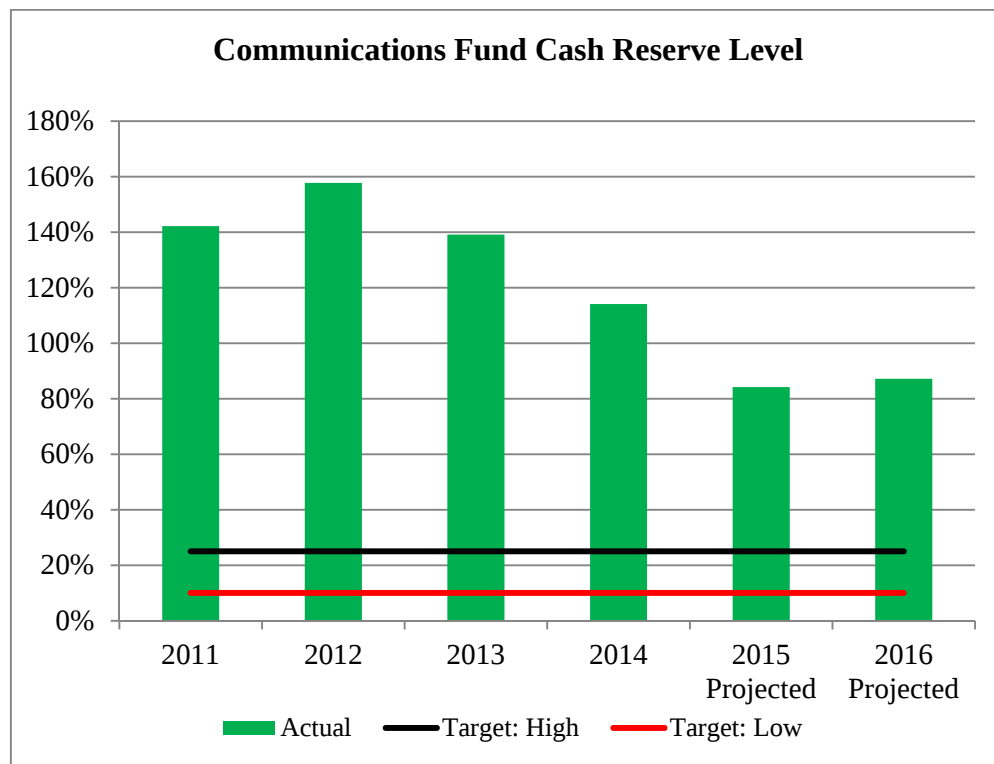
77 The *Communications Fund* is projected to realize an operating deficit in the amount of \$166,030 in
78 2015. This is shown in the table below.

79

Communications Fund	2015	2015
	<u>Budget</u>	<u>Projected</u>
Revenue	\$ 448,000	\$ 435,460
Expenditures	555,325	601,491
Surplus (Deficit)	\$ (107,325)	\$ (166,030)

80
81
82 The projected deficit is higher than planned due to additional capital spending associated with security
83 and internet services at the new Park Shelters. It also results from lower-than-expected cable franchise
84 fees.

85
86 With this operating deficit the *Communications Fund's* cash reserve level is projected as follows:
87



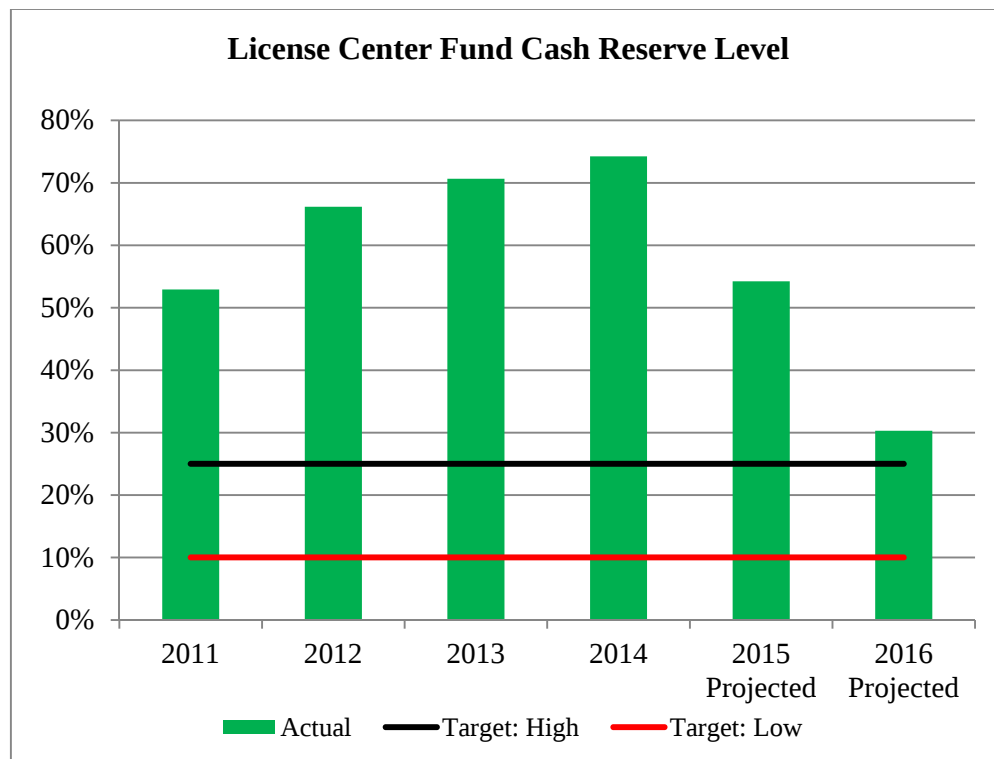
88
89
90

The *License Center Fund* is projected to realize an operating deficit in the amount of \$311,200 in 2015. This is shown in the table below.

License Center Fund	2015	2015
	Budget	Projected
Revenue	\$ 1,413,500	\$ 1,406,508
Expenditures	1,736,923	1,717,708
Surplus (Deficit)	\$ (323,423)	\$ (311,200)

The projected deficit is slightly lower due to the likely deferral of planned capital improvements to 2016.

With this operating deficit the *License Center Fund's* cash reserve level is projected as follows:



CPI & ECI

For purposes of establishing non-union cost-of-living-adjustments, the Council adopted a policy of utilizing the local Consumer Price Index (CPI) and the Employment Cost Index (ECI) as a guideline. During the 12-month period ending June 30, 2015 the local CPI index was -1.0% while the ECI was 1.9%.

The large disparity between the two stems from the fact that the indices are designed to measure two entirely different things. The CPI measures the change in price for a market basket of consumer goods and services including oil (gas) and energy-related costs. The negative CPI is largely driven by a 55% drop in the price of crude oil over the past year, which more than offset increases in housing, transportation, medical, clothing, food, and other goods and services. Excluding oil and energy related costs, the CPI would have been 1.8%.

In contrast, the ECI measures the change in the cost of labor to employers – in other words, what employers are paying now compared to the previous year. In our case we use the ECI-Wages for State & Local Governments index, which again has increased by 1.9%.

The City Manager Recommended Budget includes an across-the-board COLA of 2.0% for all employees. However, it should be noted that many collective bargaining units in peer cities have already settled for *more* than 2.0% in 2016. The City generally strives to keep union and non-union COLA's commensurate with each other to ensure compliance with federal and state pay-equity laws, and to uphold a consistent compensation and benefit package.

2016 Preliminary Budget & Tax Levy

The 2016 Recommended Budget (as adjusted) is \$52,112,620, an increase of \$67,330 or 0.1% overall. This is a reduction of \$335,000 from the preliminary budget adopted on 9/14/15, reflecting changes in planned capital spending. The Budget for the tax-supported programs including capital is \$28,745,490, an increase of \$690,150 or 2.5%. This does *not* however translate into a corresponding increase in the levy as many of these additional costs are funded by non-levy dollars.

The Recommended Budget includes funding for several new positions, however the impact on the tax levy is only \$5,000. The remainder is funding by fees or other funding sources including a significant amount of non-local funding. The new positions include:

- ❑ Asst. Fire Chief - cost offset by departmental reorganization
- ❑ PT Park Building Scheduler - tax levy
- ❑ Finance Department Intern(s) - water & sewer fees
- ❑ Passport Supervisor - passport agent fees
- ❑ Auto Dealer License Specialist - vehicle title transfer fees
- ❑ Network Operations Supervisor - partnering agencies & tower rental fees
- ❑ Server Support Specialist - partnering agencies & tower rental fees
- ❑ Computer Support Specialist - partnering agencies & tower rental fees

The 2016 Recommended Tax Levy required to fund the Budget is \$18,944,720, an increase of \$667,818 or 3.65%. The impact on residents will vary depending on the property's value and change in value relative to other properties in the city. The estimated impact for a typical single-family home that experiences an expected 0.0% increase in value is shown below.

Estimated Tax Impact - Residential with 0.0% valuation increase				
			\$ Increase	% Increase
Value of Home	2015	2016	(Decrease)	(Decrease)
160,000	622	639	17	2.70%
180,000	700	719	19	2.70%
216,500	842	864	23	2.70%
235,000	913	938	25	2.70%
255,000	991	1,018	27	2.70%

Based on the Recommended Budget & Tax Levy, a median-valued home can expect to pay approximately \$72.02 per month, an increase of \$1.90 in 2016.

A significant portion of the levy increase is necessary to strengthen the City's asset replacement programs. Of the \$667,818 levy increase, 60% or \$398,000 is set aside for this purpose; with the remainder for day-to-day operations. Absent the increase for asset replacement, the levy increase would have been only 1.5% resulting in an impact of only \$0.19 per month.

It's worth noting that the State of Minnesota provides a number of property tax relief programs that are designed to offset local tax increases. For 2014, eligibility for homeowners was capped at household incomes of \$107,150, while renters were eligible up to an income of \$58,060. Depending on household income, residents could potentially receive a partial refund of their increased taxes. This would effectively reduce the tax impacts noted above.

POLICY OBJECTIVE

Establishing long-term financial plans and planning processes is consistent with municipal best practices as well as the goals and objectives established by the City Council.

FINANCIAL IMPACTS

Not applicable.

STAFF RECOMMENDATION

Not applicable.

REQUESTED COUNCIL ACTION

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

Prepared by: Chris Miller, Finance Director
 Attachments: A: 2016 Budget Reconciliation
 B: 2016 Budget Summary Schedules

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*

	Operating Budget <u>Expenditures</u>	Tax Levy <u>Revenues</u>	<u>Notes (Pertains to budget impacts unless otherwise noted)</u>
2015 Adopted Budget / Levy	\$ 23,677,410	\$ 18,276,902	
2016 Proposed Subtractions			
S1: Reduced costs for one-time spending	-	-	
S2: Reduced costs for supplies & materials	(79,325)	(54,325)	See Appendix S2
S3: Reduced costs for contractual services, other charges	(282,160)	(175,520)	See Appendix S3
S4: Reduced costs for labor: position reductions/adjustments	(245,175)	(245,175)	See Appendix S4
S5: Reduced costs for labor: health insurance & benefits	(67,825)	(67,825)	See Appendix S5
S6: Reduced costs for debt service	(150,000)	(150,000)	Bond Issue #23 repaid
S7: Reduced levy due to increased non-levy support of budget	-	(51,925)	Add'l Park & Rec Program Fees
S8: Reduced contributions to capital reserve funds	-	(38,000)	\$38K Vehicles & equipment
Total Subtractions	\$ (824,485)	\$ (782,770)	
2016 Proposed Additions			
A1: Increased costs for one-time spending	8,000	8,000	See Appendix A1
A2: Increased costs for supplies & materials	50,210	50,210	See Appendix A2
A3: Increased costs for contractual services, other charges	324,500	323,500	See Appendix A3
A4: Increased costs for labor: cost-of-living adjustment	205,000	175,000	Includes 2% COLA
A5: Increased costs for labor: wage steps	124,715	106,463	
A6: Increased costs for labor: position additions/promotions	632,315	326,215	See Appendix A6
A7: Increased costs for labor: health insurance & benefits	73,200	63,200	
A8: Increased costs for debt service	-	-	
A9: Increased contributions to capital reserve funds	-	398,000	\$150K for PMP, \$160K for PIP, \$63K Facilities &
A10: Makeup of use of reserves in current/previous years	-	375,500	\$25K Pathways
Total Additions	\$ 1,417,940	\$ 1,826,088	
Proposed for 2016 (Before Tax Relief Measures)	\$ 24,270,865	\$ 19,320,220	
\$ Change	593,455	1,043,318	
% Change	2.5%	5.7%	
Less Use of Reserves for Property Tax Relief (Discretionary)	\$ -	\$ (375,500)	
Note: Per Cash Reserve Policy, reserves may be used for tax relief if over target levels, or they may be allocated for other funds			
Proposed for 2016 (After Tax Relief)	\$ 24,270,865	\$ 18,944,720	
\$ Change	593,455	667,818	
% Change	2.51%	3.65%	

City of Roseville

Appendix S2

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*

List of Reduced Costs: *Supplies & Materials*

	<u>Office Supplies</u>	<u>Motor Fuel</u>	<u>Clothing</u>	<u>Vehicle Supplies</u>	<u>Operating Supplies</u>	<u>Other</u>	<u>Total</u>	<u>Comments</u>
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Rights Commission	-	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	
Elections	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	-	-	-	-	
Finance Department	-	-	-	-	-	-	-	
Central Services	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	
Police Administration	(250)	-	-	-	-	-	(250)	Reduction based on actuals
Police Patrol Operations	-	(9,000)	-	-	-	-	(9,000)	Reduction based on actuals
Police Investigations	-	-	-	-	-	-	-	
Police Community Services	-	-	-	(75)	-	-	(75)	Reduction based on actuals
Fire Administration	(300)	(1,500)	-	-	-	-	(1,800)	Reduction based on actuals
Fire Prevention	-	(400)	-	-	-	-	(400)	Budget transferred to Fire Ops.
Fire Operations	-	(4,500)	(5,000)	-	-	-	(9,500)	Reduction based on actuals / Less hiring
Fire Emergency Management	-	-	-	-	-	-	-	
Fire Training	-	-	-	-	-	-	-	
Fire Relief Association	-	-	-	-	-	-	-	
Public Works Administration	-	-	-	-	-	-	-	
Street Department	-	-	-	-	(27,000)	-	(27,000)	Transferred to contract maint.
Street Lighting	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	-	
Central Garage	-	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	(300)	-	(300)	Reduction based on actuals
Recreation Fee Activities	-	-	-	-	-	-	-	
Recreation Non-fee Activities	-	-	-	-	-	-	-	
Recreation Nature Center	-	-	-	-	-	-	-	
Recreation Activity Center	-	-	-	-	-	-	-	
Skating Center	-	(1,000)	-	-	(5,000)	-	(6,000)	Reduction based on actuals
Information Technology	-	-	-	-	(25,000)	-	(25,000)	Reduction based on actuals
Parks Maintenance	-	-	-	-	-	-	-	
	\$ (550)	\$ (16,400)	\$ (5,000)	\$ (75)	\$ (57,300)	\$ -	\$ (79,325)	

= Non Property Tax Impact

	Professional Services	Telephone	Transportation	Printing	Advertising	Utilities	Contr. Maint. Vehicles	Contract Maintenance	Rental	Training/ Conferences	Memberships	Minor Equipment	Other	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50)	\$ -	\$ -	\$ -	\$ (50)	Reduction based on actuals
Human Rights Commission	(2,000)	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)	Budget transferred to supplies
Ethics Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Administration	-	(300)	-	-	-	-	-	(8,800)	-	-	(20)	-	-	(9,120)	Reduction based on actuals
Elections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance Department	-	(300)	-	-	-	-	-	-	-	-	-	-	-	(300)	Reduction based on actuals
Central Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Police Patrol Operations	(17,000)	-	-	-	-	-	(2,600)	-	-	-	-	(1,600)	-	(21,200)	\$17K Dispatch, red. based on actuals
Police Investigations	-	-	-	-	-	-	-	-	-	-	-	(50)	-	(50)	Reduction based on actuals
Police Community Services	(300)	-	-	-	-	-	-	-	-	-	-	-	-	(300)	Reduction based on actuals
Fire Administration	-	-	-	-	-	-	-	-	-	(1,900)	-	-	(1,000)	(2,900)	Reduction based on actuals
Fire Prevention	-	(450)	-	-	-	-	-	-	-	-	(500)	-	-	(950)	Budget transferred to Fire Ops.
Fire Operations	(5,000)	-	-	-	-	-	-	-	-	-	-	-	-	(5,000)	Reduction based on actuals / Less hiring
Fire Emergency Management	-	(1,000)	-	-	-	(2,000)	-	(440)	-	(2,500)	-	(15,000)	-	(20,940)	Reduction based on actuals, \$15K siren
Fire Training	-	-	-	-	-	-	-	(2,100)	-	(7,500)	-	-	-	(9,600)	Reduction based on actuals / Less hiring
Fire Relief Association	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Works Administration	-	-	(800)	-	-	-	-	-	-	-	-	(1,300)	-	(2,100)	Reduction based on actuals
Street Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	-	(7,000)	-	(700)	-	-	-	(7,700)	Reduction for Hagen Bldg, actuals
Central Garage	-	(400)	-	-	-	-	-	-	-	-	-	-	-	(400)	Reduction based on actuals
Parks & Recreation Administration	-	-	-	(2,500)	-	-	-	-	-	-	-	-	-	(2,500)	Reduction based on actuals
Recreation Fee Activities	-	-	-	(700)	(200)	-	-	-	(1,900)	-	-	-	-	(2,800)	Reduction based on actuals
Recreation Non-fee Activities	-	-	-	(100)	(550)	-	-	-	(460)	-	-	-	-	(1,110)	Reduction based on actuals
Recreation Nature Center	-	-	-	-	-	-	-	-	-	-	-	(3,000)	-	(3,000)	Office workstations
Recreation Activity Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Skating Center	-	-	-	-	-	-	(500)	-	-	-	-	-	-	(500)	Reduction based on actuals
Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	(106,640)	(106,640)	Reduced admin service charge, capital
Parks Maintenance	-	-	-	-	-	(15,000)	(1,000)	(3,000)	(1,000)	-	-	-	(63,000)	(83,000)	Transferred to Rec Fee, based on actuals
	\$ (24,300)	\$ (2,450)	\$ (800)	\$ (3,300)	\$ (750)	\$ (17,000)	\$ (4,100)	\$ (21,340)	\$ (3,360)	\$ (12,650)	\$ (520)	\$ (20,950)	\$ (170,640)	\$ (282,160)	

= Non Property Tax Impact

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*List of Reduced Costs: *Labor: Position Reductions/Adjustments*

	<u>Regular Wages</u>	<u>Overtime</u>	<u>Temp Employees</u>	<u>Employee Pension</u>	<u>Employee Insurance</u>	<u>Other</u>	<u>Total</u>	<u>Comments</u>
City Council	\$ (705)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (705)	Reduction based on actuals
Human Rights Commission	-	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	
Elections	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	(32,500)	-	-	-	-	-	(32,500)	Difference due to Staffing changes
Finance Department	-	-	-	-	-	-	-	
Central Services	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	
Police Administration	-	-	-	-	-	-	-	
Police Patrol Operations	-	-	-	-	-	-	-	
Police Investigations	-	-	-	-	-	-	-	
Police Community Services	-	-	-	-	-	-	-	
Fire Administration	-	-	-	-	-	-	-	
Fire Prevention	(105,470)	-	-	-	-	-	(105,470)	Budget transferred to Fire Ops.
Fire Operations	-	-	-	-	-	-	-	
Fire Emergency Management	-	-	-	-	-	-	-	
Fire Training	-	-	(19,000)	-	-	-	(19,000)	Reduction based on actuals / Less hiring
Fire Relief Association	-	-	-	-	-	-	-	
Public Works Administration	-	-	-	-	-	-	-	
Street Department	(82,500)	-	-	-	-	-	(82,500)	Eliminate Fleet & Facilities Suptd.
Street Lighting	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	-	
Central Garage	-	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	-	-	-	
Recreation Fee Activities	-	-	-	-	-	-	-	
Recreation Non-fee Activities	-	-	-	-	-	-	-	
Recreation Nature Center	-	-	-	-	-	-	-	
Recreation Activity Center	-	-	-	-	-	-	-	
Skating Center	-	(5,000)	-	-	-	-	(5,000)	Reduction based on actuals
Information Technology	-	-	-	-	-	-	-	
Parks Maintenance	-	-	-	-	-	-	-	
	\$ (221,175)	\$ (5,000)	\$ (19,000)	\$ -	\$ -	\$ -	\$ (245,175)	

 = Non Property Tax Impact

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*List of Reduced Costs: *Labor: Health Insurance & Benefits*

	<u>Regular Wages</u>	<u>Overtime</u>	<u>Temp Employees</u>	<u>Employee Pension</u>	<u>Employee Insurance</u>	<u>Other</u>	<u>Total</u>	<u>Comments</u>
City Council	\$ -	\$ -	\$ -	\$ (700)	\$ -	\$ -	\$ (700)	Reduction based on employee changes
Human Rights Commission	-	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	-	
Administration	-	-	-	-	(100)	-	(100)	Reduction based on employee changes
Elections	-	-	-	-	(25)	-	(25)	Reduction based on employee changes
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	(5,200)	(8,800)	-	(14,000)	Transferred to Comm. Dev. Fund
Finance Department	-	-	-	-	-	-	-	
Central Services	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	
Police Administration	-	-	-	-	-	-	-	
Police Patrol Operations	-	-	-	-	-	-	-	
Police Investigations	-	-	-	-	-	-	-	
Police Community Services	-	-	-	-	(800)	-	(800)	Reduction based on employee changes
Fire Administration	-	-	-	-	-	-	-	
Fire Prevention	-	-	-	(12,000)	(12,000)	-	(24,000)	Budget transferred to Fire Ops.
Fire Operations	-	-	-	-	-	-	-	
Fire Emergency Management	-	-	-	-	-	-	-	
Fire Training	-	-	-	(2,000)	-	-	(2,000)	Reduced hiring
Fire Relief Association	-	-	-	-	-	-	-	
Public Works Administration	-	-	-	-	-	-	-	
Street Department	-	-	-	(12,400)	(13,500)	-	(25,900)	Eliminate Fleet & Facilities Suptd.
Street Lighting	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	(200)	-	(200)	Reduction based on employee changes
Central Garage	-	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	(100)	-	(100)	Reduction based on employee changes
Recreation Fee Activities	-	-	-	-	-	-	-	
Recreation Non-fee Activities	-	-	-	-	-	-	-	
Recreation Nature Center	-	-	-	-	-	-	-	
Recreation Activity Center	-	-	-	-	-	-	-	
Skating Center	-	-	-	-	-	-	-	
Information Technology	-	-	-	-	-	-	-	
Parks Maintenance	-	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ (32,300)	\$ (35,525)	\$ -	\$ (67,825)	

 = Non Property Tax Impact

City of Roseville

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*

List of Increased Costs: *One-Time Spending*

							Minor							
							<u>Equipment</u>		<u>Other</u>		<u>Total</u>		<u>Comments</u>	
City Council	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Human Rights Commission		-		-		-		-		-		-		
Ethics Commission		-		-		-		-		-		-		
Administration		-		-		-	5,000		-		5,000		Office Chairs	
Elections		-		-		-		-		-		-		
Legal		-		-		-		-		-		-		
Nuisance Code Enforcement		-		-		-		-		-		-		
Finance Department		-		-		-		-		-		-		
Central Services		-		-		-		-		-		-		
General Insurance		-		-		-		-		-		-		
Police Administration		-		-		-		-		-		-		
Police Patrol Operations		-		-		-		-		-		-		
Police Investigations		-		-		-		-		-		-		
Police Community Services		-		-		-		-		-		-		
Fire Administration		-		-		-		-		-		-		
Fire Prevention		-		-		-		-		-		-		
Fire Operations		-		-		-		-		-		-		
Fire Emergency Management		-		-		-		-		-		-		
Fire Training		-		-		-		-		-		-		
Fire Relief Association		-		-		-		-		-		-		
Public Works Administration		-		-		-	3,000		-		3,000		\$3K Office Chairs	
Street Department		-		-		-		-		-		-		
Street Lighting		-		-		-		-		-		-		
Building Maintenance		-		-		-		-		-		-		
Central Garage		-		-		-		-		-		-		
Parks & Recreation Administration		-		-		-		-		-		-		
Recreation Fee Activities		-		-		-		-		-		-		
Recreation Non-fee Activities		-		-		-		-		-		-		
Recreation Nature Center		-		-		-		-		-		-		
Recreation Activity Center		-		-		-		-		-		-		
Skating Center		-		-		-		-		-		-		
Information Technology		-		-		-		-		-		-		
Parks Maintenance		-		-		-		-		-		-		
	\$	-	\$	-	\$	-	\$	8,000	\$	-	\$	8,000		

= Non Property Tax Impact

City of Roseville

Appendix A2

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*

List of Increased Costs: *Supplies & Materials*

	<u>Office Supplies</u>	<u>Motor Fuel</u>	<u>Clothing</u>	<u>Vehicle Supplies</u>	<u>Operating Supplies</u>	<u>Other</u>	<u>Total</u>	<u>Comments</u>
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Rights Commission	-	-	-	-	2,000	-	2,000	Transferred from Prof. Svcs budget
Ethics Commission	-	-	-	-	-	-	-	
Administration	200	-	-	-	-	-	200	Based on prior-year actuals
Elections	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	5	-	25	10	15	-	55	Adjusted for program needs
Finance Department	-	-	-	-	110	-	110	Based on prior-year actuals
Central Services	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	
Police Administration	-	-	375	-	200	-	575	Based on prior-year actuals
Police Patrol Operations	-	-	1,315	13,730	230	-	15,275	Based on prior-year actuals
Police Investigations	-	-	-	1,650	500	-	2,150	Based on prior-year actuals
Police Community Services	-	-	110	-	-	-	110	
Fire Administration	-	-	-	-	-	-	-	
Fire Prevention	-	-	-	-	-	-	-	
Fire Operations	-	-	-	4,000	-	-	4,000	Add'l for EMS supplies, based on actuals
Fire Emergency Management	-	-	-	-	-	-	-	
Fire Training	-	-	-	-	-	-	-	
Fire Relief Association	-	-	-	-	-	-	-	
Public Works Administration	-	100	-	-	-	-	100	Based on prior-year actuals
Street Department	-	1,000	-	1,000	-	-	2,000	Based on prior-year actuals
Street Lighting	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	400	-	400	Based on prior-year actuals
Central Garage	-	-	-	-	-	-	-	
Parks & Recreation Administration	500	-	-	-	-	-	500	Based on prior-year actuals
Recreation Fee Activities	-	-	-	-	9,680	-	9,680	Adjusted to program needs
Recreation Non-fee Activities	-	-	-	-	6,055	-	6,055	
Recreation Nature Center	-	-	-	-	3,000	-	3,000	Based on prior-year actuals
Recreation Activity Center	-	-	-	-	-	-	-	
Skating Center	-	-	-	-	-	-	-	
Information Technology	-	-	-	-	-	-	-	
Parks Maintenance	-	-	-	2,000	2,000	-	4,000	Based on prior-year actuals
	\$ 705	\$ 1,100	\$ 1,825	\$ 22,390	\$ 24,190	\$ -	\$ 50,210	

= Non Property Tax Impact

City of Roseville

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*

List of Increased Costs: *Contractual Maintenance*

	Professional Services	Telephone	Transportation	Printing	Advertising	Utilities	Contr. Maint. Vehicles	Contract Maintenance	Rental	Training/ Conferences	Memberships	Minor Equipment	Other	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	See Pat
Human Rights Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ethics Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	2,300	-	-	-	-	-	-	-	-	3,675	-	-	3,800	9,775	Adjusted based on prior-year actuals
Elections	11,350	-	-	-	-	-	-	-	-	-	-	-	-	11,350	Add'l for elections
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nuisance Code Enforcement	15	1,200	-	-	-	-	15	-	-	25	10	-	25	1,290	Adjusted based on prior-year actuals
Finance Department	5,250	-	200	-	-	-	500	-	-	1,000	310	200	-	7,460	Add'l for rec secty, credit review, new
Central Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	empl. Training, & actuals
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Administration	300	1,200	-	-	-	-	-	2,000	-	-	-	-	-	3,500	Adjusted based on prior-year actuals
Police Patrol Operations	-	4,600	-	-	-	-	-	900	-	1,770	-	1,600	665	9,535	Adjusted based on prior-year actuals
Police Investigations	350	200	-	-	-	-	-	-	-	130	10	-	-	690	Adjusted based on prior-year actuals
Police Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Administration	-	500	-	-	-	-	-	-	-	-	-	-	-	500	Adjusted based on prior-year actuals
Fire Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Operations	-	1,000	-	-	-	-	-	3,000	-	-	-	-	-	4,000	Adj. for prior year actuals
Fire Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Training	-	-	-	-	-	-	-	-	-	7,000	-	-	-	7,000	EMS training from Allina/Regions
Fire Relief Association	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works Administration	-	2,700	-	-	-	-	-	-	-	100	140	-	-	2,940	Adjusted based on prior-year actuals
Street Department	100	-	-	-	-	-	200	36,000	1,100	-	-	-	-	37,400	\$27K transferred from supplies
Street Lighting	-	-	-	-	-	5,000	-	800	-	-	-	-	-	5,800	Adjusted based on prior-year actuals
Building Maintenance	44,500	-	-	-	-	5,000	1,100	3,000	-	-	-	-	-	53,600	\$45K add'l for McGough, + actuals
Central Garage	-	-	-	-	-	-	-	-	-	100	-	-	-	100	Adjusted based on prior-year actuals
Parks & Recreation Administration	2,000	300	1,000	-	-	-	-	-	-	-	-	-	-	3,300	Adjusted based on prior-year actuals
Recreation Fee Activities	70,585	-	300	-	-	46,100	-	1,000	-	-	785	-	5,000	123,770	\$46K Adj. for Park shelters, actuals
Recreation Non-fee Activities	4,680	-	250	-	-	-	-	-	-	-	-	-	-	4,930	Adjusted based on prior-year actuals
Recreation Nature Center	3,200	-	-	-	150	200	-	-	-	-	-	-	-	3,550	Adjusted based on prior-year actuals
Recreation Activity Center	-	-	-	-	-	-	-	4,350	-	-	-	-	-	4,350	Add'l for community gymns, gymnastics
Skating Center	700	-	-	-	-	5,000	-	8,000	1,000	-	-	-	1,000	15,700	Add'l for prior-year actuals
Information Technology	-	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000	Add'l for new employee training
Parks Maintenance	9,510	-	-	-	-	-	-	-	-	1,050	-	-	-	10,560	Adjusted based on prior-year actuals
	\$ 154,840	\$ 11,700	\$ 1,750	\$ -	\$ 150	\$ 61,300	\$ 1,815	\$ 59,050	\$ 2,100	\$ 15,850	\$ 1,255	\$ 1,800	\$ 12,890	\$ 324,500	

= Non Property Tax Impact

City of Roseville

Appendix A6

2016 Proposed Budget Reconciliation: *Tax-Supported Funds*

List of Increased Costs: *Labor: Position Additions/Adjustments*

	<u>Regular Wages</u>	<u>Overtime</u>	<u>Temp Employees</u>	<u>Employee Pension</u>	<u>Employee Insurance</u>	<u>Other</u>	<u>Total</u>	<u>Comments</u>
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Rights Commission	-	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	Intern - Reduced to None
Elections	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	-	-	-	-	
Finance Department	-	-	-	-	-	-	-	
Central Services	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	
Police Administration	-	-	-	-	-	-	-	
Police Patrol Operations	-	-	-	-	-	-	-	1 Add'l Police Officers - Reduced to None
Police Investigations	-	-	-	-	-	-	-	
Police Community Services	-	3,000	-	-	-	-	3,000	Add'l Overtime
Fire Administration	123,000	-	-	-	-	-	123,000	Asst. Fire Chief
Fire Prevention	-	-	-	-	-	-	-	
Fire Operations	105,470	-	-	-	-	-	105,470	Transferred from Fire Prevention
Fire Emergency Management	-	-	-	-	-	-	-	
Fire Training	-	-	-	-	-	-	-	
Fire Relief Association	-	-	-	-	-	-	-	
Public Works Administration	65,000	-	-	-	-	-	65,000	Office Asst: Council-approved, but not yet budgeted
Street Department	-	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	-	
Central Garage	-	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	2,500	-	-	-	2,500	
Recreation Fee Activities	-	-	22,135	-	-	-	22,135	
Recreation Non-fee Activities	-	-	670	-	-	-	670	
Recreation Nature Center	-	-	1,900	-	-	-	1,900	
Recreation Activity Center	-	-	540	-	-	-	540	
Skating Center	-	-	-	-	-	-	-	
Information Technology	306,100	-	-	-	-	-	306,100	\$123K Net Ops Supv, \$82K Comp Specialist
Parks Maintenance	-	2,000	-	-	-	-	2,000	\$101,100 Server Specialist
	\$ 599,570	\$ 5,000	\$ 27,745	\$ -	\$ -	\$ -	\$ 632,315	

= Non Property Tax Impact

Schedule A

City of Roseville

Combined Funds Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 14,814,570	\$ 16,861,590	\$ 17,240,162	\$ 18,291,902	\$ 18,944,720	\$ 652,818	3.6%
Tax Increments	2,157,987	1,481,124	2,043,476	2,165,000	1,935,000	(230,000)	-10.6%
Intergovernmental Revenue	2,586,805	2,236,355	2,314,275	3,328,285	3,677,120	348,835	10.5%
Licenses & Permits	1,578,695	1,656,385	1,535,194	1,687,610	1,657,000	(30,610)	-1.8%
Gambling Taxes	74,504	76,272	77,604	60,250	75,000	14,750	24.5%
Charges for Services	18,091,178	18,821,600	18,070,551	20,680,225	18,993,080	(1,687,145)	-8.2%
Fines and Forfeits	313,530	236,510	204,799	240,000	240,000	-	0.0%
Cable Franchise Fees	415,385	424,827	448,088	445,000	475,000	30,000	6.7%
Rentals	-	54,713	-	-	-	-	0.0%
Donations	126,963	248,178	142,464	100,500	86,650	(13,850)	-13.8%
Special Assessments	307,703	178,657	166,932	100,500	151,500	51,000	50.7%
Investment Income	343,985	(1,468,575)	995,645	284,300	383,800	99,500	35.0%
Miscellaneous	524,252	1,195,264	290,820	223,500	142,500	(81,000)	-36.2%
Total Revenues	\$ 41,335,555	\$ 42,002,900	\$ 43,530,010	\$ 47,607,072	\$ 46,761,370	\$ (845,702)	-1.8%
Expenditures							
Personnel Services	\$ 15,917,999	\$ 16,573,900	\$ 17,421,791	\$ 18,718,960	\$ 19,995,715	\$ 1,276,755	6.8%
Supplies & Materials	1,325,015	1,426,550	1,424,309	1,416,930	1,394,950	(21,980)	-1.6%
Other Services & Charges	14,945,586	14,341,546	16,720,927	18,925,830	19,038,680	112,850	0.6%
Capital Outlay	3,478,849	4,699,899	2,804,576	9,198,570	7,951,275	(1,247,295)	-13.6%
Debt Service	2,062,066	2,237,472	7,344,686	3,480,000	3,330,000	(150,000)	-4.3%
Contingency	600	-	-	-	-	-	0.0%
Total Expenditures	\$ 37,730,115	\$ 39,279,368	\$ 45,716,289	\$ 51,740,290	\$ 51,710,620	\$ (29,670)	-0.1%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 151,511	\$ 625,988	\$ 1,001,471	\$ 1,358,148	\$ 1,273,000	\$ (85,148)	-6.3%
Transfers Out	(206,382)	(75,000)	(100,000)	(305,000)	(402,000)	(97,000)	31.8%
Sale of Assets	485,642	4,187,224	26,811	-	20,000	20,000	#DIV/0!
Total Other Financing Sources	\$ 430,771	\$ 4,738,212	\$ 928,282	\$ 1,053,148	\$ 891,000	\$ (162,148)	-15.4%
Net Chg. in Fund Balance / Net Assets	4,036,211	7,461,744	(1,257,997)	(3,080,070)	(4,058,250)		
Beginning Fund Balance / Net Assets	54,864,727	58,900,938	66,362,682	65,104,685	62,024,615		
Ending Fund Balance / Net Assets	\$ 58,900,938	\$ 66,362,682	\$ 65,104,685	\$ 62,024,615	\$ 57,966,365		

City of Roseville

Schedule B

Tax-Supported Funds Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 14,814,570	\$ 16,861,590	\$ 17,240,162	\$ 18,291,902	\$ 18,944,720	\$ 652,818	3.6%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	2,057,565	1,838,001	1,499,182	3,077,285	3,246,120	168,835	5.5%
Licenses & Permits	407,297	384,467	396,008	378,500	403,500	25,000	6.6%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	4,253,392	4,564,465	3,398,812	2,523,310	2,634,325	111,015	4.4%
Fines and Forfeits	313,530	236,510	204,799	240,000	240,000	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	54,713	-	-	-	-	0.0%
Donations	36,446	168,656	63,451	10,500	10,500	-	0.0%
Special Assessments	307,703	178,657	166,932	100,500	151,500	51,000	50.7%
Investment Income	232,586	(950,779)	224,795	238,300	263,800	25,500	10.7%
Miscellaneous	215,715	943,686	198,802	44,500	44,500	-	0.0%
Total Revenues	\$ 22,638,804	\$ 24,279,966	\$ 23,392,943	\$ 24,904,797	\$ 25,938,965	\$ 1,034,168	4.2%
Expenditures							
Personnel Services	\$ 12,326,305	\$ 12,847,104	\$ 13,387,069	\$ 14,461,760	\$ 15,185,090	\$ 723,330	5.0%
Supplies & Materials	1,088,723	1,167,563	1,055,596	1,128,800	1,098,075	(30,725)	-2.7%
Other Services & Charges	3,888,038	4,420,482	4,120,675	4,452,210	4,616,700	164,490	3.7%
Capital Outlay	2,939,160	3,694,631	2,462,077	4,532,570	4,515,625	(16,945)	-0.4%
Debt Service	2,062,066	2,237,472	7,344,686	3,480,000	3,330,000	(150,000)	-4.3%
Contingency	600	-	-	-	-	-	0.0%
Total Expenditures	\$ 22,304,892	\$ 24,367,253	\$ 28,370,103	\$ 28,055,340	\$ 28,745,490	\$ 690,150	2.5%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 151,511	\$ 268,553	\$ 1,001,471	\$ 1,358,148	\$ 1,273,000	\$ (85,148)	-6.3%
Transfers Out	(131,382)	-	-	-	-	-	0.0%
Sale of Assets	438,258	4,117,579	26,811	-	20,000	20,000	#DIV/0!
Total Other Financing Sources	\$ 458,387	\$ 4,386,132	\$ 1,028,282	\$ 1,358,148	\$ 1,293,000	\$ (65,148)	-4.8%
Net Change in Fund Balance	792,299	4,298,845	(3,948,878)	(1,792,395)	(1,513,525)		
Beginning Fund Balance	23,775,662	24,567,961	28,866,806	24,917,928	23,125,533		
Ending Fund Balance	\$ 24,567,961	\$ 28,866,806	\$ 24,917,928	\$ 23,125,533	\$ 21,612,008		

City of Roseville
General Fund Financial Summary

Attachment B
Schedule B

	2012	2013	2014	2015	2016	\$ 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	\$ 9,761,246	\$ 10,065,348	\$ 10,173,073	\$ 10,530,552	\$ 10,771,905	\$ 241,353	2.3%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	979,352	1,053,778	974,623	1,002,000	1,002,000	-	0.0%
Licenses & Permits	407,297	384,467	396,008	378,500	403,500	25,000	6.6%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,158,338	1,241,970	119,764	123,730	123,730	-	0.0%
Fines and Forfeits	313,530	236,510	204,799	240,000	240,000	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	36,446	27,074	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	46,514	(241,261)	37,848	25,000	30,000	5,000	20.0%
Miscellaneous	103,989	137,625	28,323	44,500	44,500	-	0.0%
Total Revenues	\$ 12,806,712	\$ 12,905,511	\$ 11,934,438	\$ 12,344,282	\$ 12,615,635	\$ 271,353	2.2%
Expenditures							
Personnel Services	\$ 9,142,574	\$ 9,479,450	\$ 9,664,824	\$ 10,318,465	\$ 10,498,230	\$ 179,765	1.7%
Supplies & Materials	678,814	757,074	649,705	756,960	734,710	(22,250)	-2.9%
Other Services & Charges	2,630,961	2,973,685	2,694,138	2,787,505	2,878,195	90,690	3.3%
Capital Outlay	66	52,396	2,677	35,000	28,000	(7,000)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	600	-	-	-	-	-	0.0%
Total Expenditures	\$ 12,453,015	\$ 13,262,605	\$ 13,011,344	\$ 13,897,930	\$ 14,139,135	\$ 241,205	1.7%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ 926,471	\$ 1,178,148	\$ 1,148,000	\$ (30,148)	-2.6%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ 926,471	\$ 1,178,148	\$ 1,148,000	\$ (30,148)	-2.6%
Net Change in Fund Balance	353,697	(357,094)	(150,435)	(375,500)	(375,500)		
Beginning Fund Balance	6,211,290	6,564,987	6,207,893	6,057,458	5,681,958		
Ending Fund Balance	\$ 6,564,987	\$ 6,207,893	\$ 6,057,458	\$ 5,681,958	\$ 5,306,458		

City of Roseville
Recreation Fund Financial Summary

Attachment B
Schedule B

	2012	2013	2014	2015	2016	\$ 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	\$ 1,018,838	\$ 1,022,898	\$ 1,006,218	\$ 1,041,930	\$ 1,256,135	\$ 214,205	20.6%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,941,559	1,724,362	1,869,948	2,018,670	2,070,595	51,925	2.6%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	54,713	-	-	-	-	0.0%
Donations	-	121,082	50,451	10,500	10,500	-	0.0%
Special Assessments	-	0	-	-	-	-	0.0%
Investment Income	6,949	(39,241)	8,877	3,000	3,000	-	0.0%
Miscellaneous	-	63,256	15,271	-	-	-	0.0%
Total Revenues	\$ 2,967,346	\$ 2,947,070	\$ 2,950,765	\$ 3,074,100	\$ 3,340,230	\$ 266,130	8.7%
Expenditures							
Personnel Services	\$ 1,714,664	\$ 1,739,863	\$ 1,865,788	\$ 1,961,295	\$ 2,069,160	\$ 107,865	5.5%
Supplies & Materials	253,992	175,269	173,953	200,740	213,765	13,025	6.5%
Other Services & Charges	776,337	839,380	876,375	909,065	1,054,305	145,240	16.0%
Capital Outlay	-	33,481	-	3,000	3,000	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 2,744,993	\$ 2,787,993	\$ 2,916,116	\$ 3,074,100	\$ 3,340,230	\$ 266,130	8.7%
Other Financing Sources (Uses)							
Transfers In	\$ 26,511	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 26,511	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	248,864	159,077	34,649	-	-		
Beginning Fund Balance	649,240	898,104	1,057,181	1,091,830	1,091,830		
Ending Fund Balance	\$ 898,104	\$ 1,057,181	\$ 1,091,830	\$ 1,091,830	\$ 1,091,830		

Schedule B

City of Roseville

Park Maintenance Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 964,633	\$ 988,762	\$ 972,638	\$ 1,208,420	\$ 1,210,680	\$ 2,260	0.2%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	63,638	25,530	-	-	-	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	3,202	348	(1,881)	500	500	-	0.0%
Investment Income	318	(2,586)	(18)	300	300	-	0.0%
Miscellaneous	-	(532)	(85)	-	-	-	0.0%
Total Revenues	\$ 968,153	\$ 1,049,629	\$ 996,184	\$ 1,209,220	\$ 1,211,480	\$ 2,260	0.2%
Expenditures							
Personnel Services	\$ 672,093	\$ 690,705	\$ 756,447	\$ 797,000	\$ 868,200	\$ 71,200	8.9%
Supplies & Materials	104,218	109,302	122,794	115,600	119,100	3,500	3.0%
Other Services & Charges	139,765	220,075	220,294	296,620	224,180	(72,440)	-24.4%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 916,076	\$ 1,020,082	\$ 1,099,535	\$ 1,209,220	\$ 1,211,480	\$ 2,260	0.2%
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	52,077	29,548	(103,351)	-	-		
Beginning Fund Balance	(27,644)	24,433	53,981	(49,370)	(49,370)		
Ending Fund Balance	\$ 24,433	\$ 53,981	\$ (49,370)	\$ (49,370)	\$ (49,370)		

Schedule B

City of Roseville

Information Technology Fund Financial Summary

	2012	2013	2014	2015	2015	\$ 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	\$ -	\$ -	\$ 190,713	\$ 250,000	\$ 260,000	\$ 10,000	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	1,150,285	1,444,120	293,835	25.5%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,147,669	1,595,294	1,409,100	380,910	440,000	59,090	15.5%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	762	(13,865)	2,062	3,000	2,000	(1,000)	-33.3%
Miscellaneous	37,440	37,634	39,963	-	-	-	0.0%
Total Revenues	\$ 1,185,871	\$ 1,619,063	\$ 1,641,838	\$ 1,784,195	\$ 2,146,120	\$ 361,925	20.3%
Expenditures							
Personnel Services	\$ 796,974	\$ 937,086	\$ 1,100,010	\$ 1,385,000	\$ 1,749,500	\$ 364,500	26.3%
Supplies & Materials	51,699	26,738	25,673	55,500	30,500	(25,000)	-45.0%
Other Services & Charges	153,639	308,446	156,122	219,020	195,020	(24,000)	-11.0%
Capital Outlay	191,393	289,043	198,985	356,640	275,000	(81,640)	-22.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,193,705	\$ 1,561,313	\$ 1,480,790	\$ 2,016,160	\$ 2,250,020	\$ 233,860	11.6%
Other Financing Sources (Uses)							
Transfers In	\$ 125,000	\$ 75,000	\$ 75,000	\$ 180,000	\$ 125,000	\$ (55,000)	-30.6%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 125,000	\$ 75,000	\$ 75,000	\$ 180,000	\$ 125,000	\$ (55,000)	-30.6%
Net Change in Fund Balance	117,166	132,750	236,048	(51,965)	21,100		
Beginning Fund Balance	109,199	226,366	359,115	595,163	543,198		
Ending Fund Balance	\$ 226,366	\$ 359,115	\$ 595,163	\$ 543,198	\$ 564,298		

Schedule B

City of Roseville

Debt Service Funds Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 1,475,034	\$ 3,043,836	\$ 3,375,627	\$ 3,480,000	\$ 3,330,000	\$ (150,000)	-4.3%
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	112,718	79,296	1,523	-	1,000	1,000	#DIV/0!
Investment Income	36,291	(91,588)	13,617	-	10,000	10,000	#DIV/0!
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 1,624,043	\$ 3,031,544	\$ 3,390,767	\$ 3,480,000	\$ 3,341,000	\$ (139,000)	-4.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	2,062,066	2,237,472	7,344,686	3,480,000	3,330,000	(150,000)	-4.3%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 2,062,066	\$ 2,237,472	\$ 7,344,686	\$ 3,480,000	\$ 3,330,000	\$ (150,000)	-4.3%
Other Financing Sources (Uses)							
Transfers In / Bond Premium	\$ -	\$ 193,553	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Debt Issuance / Other	406,908	3,980,000	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 406,908	\$ 4,173,553	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(31,115)	4,967,625	(3,953,919)	-	11,000		
Beginning Fund Balance	1,425,518	1,394,403	6,362,028	2,408,109	2,408,109		
Ending Fund Balance	\$ 1,394,403	\$ 6,362,028	\$ 2,408,109	\$ 2,408,109	\$ 2,419,109		

Schedule B

City of Roseville

Vehicle & Equipment Operating Funds Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 1,380,138	\$ 1,214,844	\$ 1,229,000	\$ 1,166,000	\$ (63,000)	-5.1%
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	-	20,500	13,000	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	11,256	(69,072)	20,980	500	10,000	9,500	0.0%
Miscellaneous	6,994	8,876	21,830	-	-	-	0.0%
Total Revenues	\$ 1,244,805	\$ 1,340,442	\$ 1,270,654	\$ 1,229,500	\$ 1,176,000	\$ (53,500)	-4.4%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	689,354	997,235	706,512	1,770,630	1,205,625	(565,005)	-31.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 689,354	\$ 997,235	\$ 706,512	\$ 1,770,630	\$ 1,205,625	\$ (565,005)	-31.9%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	31,350	137,579	26,811	-	20,000	20,000	#DIV/0!
Total Other Financing Sources	\$ 31,350	\$ 137,579	\$ 26,811	\$ -	\$ 20,000	\$ 20,000	#DIV/0!
Net Change in Fund Balance	586,801	480,786	590,953	(541,130)	(9,625)		
Beginning Fund Balance	233,956	820,758	1,301,544	1,892,497	1,351,367		
Ending Fund Balance	\$ 820,758	\$ 1,301,544	\$ 1,892,497	\$ 1,351,367	\$ 1,341,742		

Schedule B

City of Roseville

Building Replacement & Streetlighting Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 120,775	\$ 118,264	\$ 44,818	\$ 122,000	\$ 185,000	\$ 63,000	51.6%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	224,940	-	-	-	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	6,132	(27,876)	8,179	3,000	3,000	-	0.0%
Miscellaneous	67,292	-	-	-	-	-	0.0%
Total Revenues	\$ 194,199	\$ 90,388	\$ 277,937	\$ 125,000	\$ 188,000	\$ 63,000	50.4%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	78,387	7,263	251,319	327,300	552,500	225,200	68.8%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 78,387	\$ 7,263	\$ 251,319	\$ 327,300	\$ 552,500	\$ 225,200	68.8%
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	115,812	83,125	26,618	(202,300)	(364,500)		
Beginning Fund Balance	581,019	696,831	779,956	806,574	604,274		
Ending Fund Balance	\$ 696,831	\$ 779,956	\$ 806,574	\$ 604,274	\$ 239,774		

City of Roseville
Pathway Maintenance Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 148,493	\$ 145,406	\$ 143,035	\$ 155,000	\$ 180,000	\$ 25,000	16.1%
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	2,293	(9,454)	2,561	2,000	2,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 150,786	\$ 135,953	\$ 145,596	\$ 157,000	\$ 182,000	\$ 25,000	15.9%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	99,180	83,471	-	-	-	0.0%
Other Services & Charges	110,230	17,849	100,697	180,000	180,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 110,230	\$ 117,029	\$ 184,168	\$ 180,000	\$ 180,000	\$ -	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	40,556	18,923	(38,572)	(23,000)	2,000		
Beginning Fund Balance	198,566	239,122	258,045	219,473	196,473		
Ending Fund Balance	\$ 239,122	\$ 258,045	\$ 219,473	\$ 196,473	\$ 198,473		

Schedule B

City of Roseville

Street Lighting Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ -	\$ -	\$ 23,839	\$ 15,000	\$ 15,000	\$ -	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	-	-	356	500	500	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ -	\$ -	\$ 24,195	\$ 15,500	\$ 15,500	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	17,506	-	25,000	25,000	#DIV/0!
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ -	\$ -	\$ 17,506	\$ -	\$ 25,000	\$ 25,000	#DIV/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	-	-	6,689	15,500	(9,500)		
Beginning Fund Balance	-	-	24,189	30,878	46,378		
Ending Fund Balance	\$ -	24,189	\$ 30,878	\$ 46,378	\$ 36,878		

Schedule B

City of Roseville

Boulevard Maintenance Fund Financial Summary

	2012	2013	2014	2015	2015	\$ 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	\$ 59,397	\$ 58,162	\$ 57,214	\$ 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	1,872	(9,985)	2,915	-	2,000	2,000	#DIV/0!
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 61,269	\$ 48,177	\$ 60,129	\$ 60,000	\$ 62,000	\$ 2,000	3.3%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	77,106	61,047	55,543	60,000	60,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 77,106	\$ 61,047	\$ 55,543	\$ 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	(15,837)	(12,870)	4,586	-	2,000		
Beginning Fund Balance	302,457	286,620	273,750	278,336	278,336		
Ending Fund Balance	\$ 286,620	\$ 273,750	\$ 278,336	\$ 278,336	\$ 280,336		

City of Roseville
Street Infrastructure Replacement Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ -	\$ -	\$ -	\$ 160,000	\$ 310,000	\$ 150,000	93.8%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	1,078,213	720,585	274,089	925,000	800,000	(125,000)	-13.5%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	5,826	2,839	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	191,783	99,013	167,290	100,000	150,000	50,000	50.0%
Investment Income	117,197	(433,349)	123,684	200,000	200,000	-	0.0%
Miscellaneous / Developer Fee	-	696,827	93,500	-	-	-	0.0%
Total Revenues	\$ 1,393,019	\$ 1,085,915	\$ 658,563	\$ 1,385,000	\$ 1,460,000	\$ 75,000	5.4%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	1,943,426	2,278,011	1,265,032	2,000,000	2,100,000	100,000	5.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,943,426	\$ 2,278,011	\$ 1,265,032	\$ 2,000,000	\$ 2,100,000	\$ 100,000	5.0%
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	(681,789)	(1,192,096)	(606,469)	(615,000)	(640,000)		
Beginning Fund Balance	13,748,861	13,067,072	11,874,976	11,268,507	10,653,507		
Ending Fund Balance	\$ 13,067,072	\$ 11,874,976	\$ 11,268,507	\$ 10,653,507	\$ 10,013,507		

Schedule B

City of Roseville

Park Improvement Program Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ 39,598	\$ 38,775	\$ 38,143	\$ 40,000	\$ 200,000	\$ 160,000	400.0%
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	3,002	(12,501)	3,734	1,000	1,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 42,600	\$ 26,274	\$ 41,877	\$ 41,000	\$ 201,000	\$ 160,000	390.2%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	36,534	37,203	37,552	40,000	351,500	311,500	778.8%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 36,534	\$ 37,203	\$ 37,552	\$ 40,000	\$ 351,500	\$ 311,500	778.8%
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	6,066	(10,928)	4,325	1,000	(150,500)		
Beginning Fund Balance	343,200	349,266	338,338	342,663	343,663		
Ending Fund Balance	\$ 349,266	\$ 338,338	\$ 342,663	\$ 343,663	\$ 193,163		

Schedule C

City of Roseville

Non Tax-Supported Funds Financial Summary

	2012	2013	2014	2015	2016	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	2,157,987	1,481,124	2,043,476	2,165,000	1,935,000	(230,000)	-10.6%
Intergovernmental Revenue	529,240	398,354	815,093	251,000	431,000	180,000	71.7%
Licenses & Permits	1,171,398	1,271,918	1,139,186	1,309,110	1,253,500	(55,610)	-4.2%
Gambling Taxes	74,504	76,272	77,604	60,250	75,000	14,750	24.5%
Charges for Services	13,837,785	14,257,135	14,671,739	18,156,915	16,358,755	(1,798,160)	-9.9%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	415,385	424,827	448,088	445,000	475,000	30,000	6.7%
Rentals	-	-	-	-	-	-	0.0%
Donations	90,517	79,522	79,013	90,000	76,150	(13,850)	-15.4%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	111,399	(517,796)	770,850	46,000	120,000	74,000	160.9%
Miscellaneous	308,536	251,577	92,018	179,000	98,000	(81,000)	-45.3%
Total Revenues	\$ 18,696,751	\$ 17,722,933	\$ 20,137,067	\$ 22,702,275	\$ 20,822,405	\$ (1,879,870)	-8.3%
Expenditures							
Personnel Services	\$ 3,591,694	\$ 3,726,796	\$ 4,034,722	\$ 4,257,200	\$ 4,810,625	\$ 553,425	13.0%
Supplies & Materials	236,292	258,987	368,713	288,130	296,875	8,745	3.0%
Other Services & Charges	11,057,548	9,921,063	12,600,252	14,473,620	14,421,980	(51,640)	-0.4%
Capital Outlay	539,689	1,005,268	342,499	4,666,000	3,435,650	(1,230,350)	-26.4%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 15,425,223	\$ 14,912,115	\$ 17,346,186	\$ 23,684,950	\$ 22,965,130	\$ (719,820)	-3.0%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ -	\$ 357,435	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(75,000)	(75,000)	(100,000)	(305,000)	(402,000)	(97,000)	31.8%
Sale of Assets	47,384	69,645	-	-	-	-	0.0%
Total Other Financing Sources	\$ (27,616)	\$ 352,080	\$ (100,000)	\$ (305,000)	\$ (402,000)	\$ (97,000)	31.8%
Net Chg. in Fund Balance / Net Assets	3,243,913	3,162,899	2,690,881	(1,287,675)	(2,544,725)		
Beginning Fund Balance / Net Assets	31,836,293	35,080,206	38,243,104	40,933,985	39,646,310		
Ending Fund Balance / Net Assets	\$ 35,080,206	\$ 38,243,104	\$ 40,933,985	\$ 39,646,310	\$ 37,101,585		

City of Roseville
Community Development Fund Financial Summary

Attachment B
Schedule C

	2012	2013	2014	2015	2016	\$ 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	308,138	200,775	243,679	186,000	261,000	75,000	40.3%
Licenses & Permits	1,145,943	1,245,028	1,118,336	1,274,110	1,213,500	(60,610)	-4.8%
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	7,908	(31,826)	45,987	-	8,000	8,000	#DIV/0!
Miscellaneous	-	17,994	-	-	-	-	0.0%
Total Revenues	\$ 1,461,989	\$ 1,431,971	\$ 1,408,002	\$ 1,460,110	\$ 1,482,500	\$ 22,390	1.5%
Expenditures							
Personnel Services	\$ 886,833	\$ 970,439	\$ 1,045,079	\$ 1,142,000	\$ 1,265,425	\$ 123,425	10.8%
Supplies & Materials	13,381	12,788	9,154	18,130	17,875	(255)	-1.4%
Other Services & Charges	357,519	193,603	214,550	290,360	308,970	18,610	6.4%
Capital Outlay	-	30,776	20,843	2,000	9,150	7,150	357.5%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,257,733	\$ 1,207,605	\$ 1,289,626	\$ 1,452,490	\$ 1,601,420	\$ 148,930	10.3%
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	204,256	224,366	118,376	7,620	(118,920)		
Beginning Fund Balance	163,161	367,417	591,783	710,159	717,779		
Ending Fund Balance	\$ 367,417	\$ 591,783	\$ 710,159	\$ 717,779	\$ 598,859		

City of Roseville
Communications Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	415,385	424,827	448,088	445,000	475,000	30,000	6.7%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	4,462	-	25,077	3,000	5,000	2,000	66.7%
Miscellaneous	-	(15)	55	-	-	-	0.0%
Total Revenues	\$ 419,847	\$ 424,812	\$ 473,220	\$ 448,000	\$ 480,000	\$ 32,000	7.1%
Expenditures							
Personnel Services	\$ 158,959	\$ 177,533	\$ 229,178	\$ 244,000	\$ 238,900	\$ (5,100)	-2.1%
Supplies & Materials	416	1,401	1,283	2,500	2,500	-	0.0%
Other Services & Charges	176,285	177,808	222,621	218,825	254,875	36,050	16.5%
Capital Outlay	14,523	56,801	1,052	90,000	10,000	(80,000)	-88.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 350,183	\$ 413,543	\$ 454,134	\$ 555,325	\$ 506,275	\$ (49,050)	-8.8%
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	69,664	11,269	19,086	(107,325)	(26,275)		
Beginning Fund Balance	521,444	591,108	602,377	602,377	495,052		
Ending Fund Balance	\$ 591,108	\$ 602,377	\$ 621,463	\$ 495,052	\$ 468,777		

City of Roseville
License Center Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	1,297,993	1,343,515	1,469,914	1,410,500	1,593,500	183,000	13.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	7,997	(29,875)	46,902	3,000	10,000	7,000	233.3%
Miscellaneous	-	-	138	-	-	-	0.0%
Total Revenues	\$ 1,305,990	\$ 1,313,640	\$ 1,516,954	\$ 1,413,500	\$ 1,603,500	\$ 190,000	13.4%
Expenditures							
Personnel Services	\$ 901,196	\$ 957,650	\$ 1,034,920	\$ 1,092,000	\$ 1,295,900	\$ 203,900	18.7%
Supplies & Materials	9,664	9,357	13,595	11,600	13,300	1,700	14.7%
Other Services & Charges	149,909	155,124	159,137	161,175	169,925	8,750	5.4%
Capital Outlay	2,662	6,892	5,334	10,000	21,500	11,500	115.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,063,431	\$ 1,129,023	\$ 1,212,986	\$ 1,274,775	\$ 1,500,625	\$ 225,850	17.7%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(50,000)	(50,000)	(75,000)	(280,000)	(377,000)	(97,000)	34.6%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (50,000)	\$ (50,000)	\$ (75,000)	\$ (280,000)	\$ (377,000)	\$ (97,000)	34.6%
Net Change in Fund Balance	192,559	134,617	228,968	(141,275)	(274,125)		
Beginning Fund Balance	598,391	790,950	925,567	1,154,535	1,013,260		
Ending Fund Balance	\$ 790,950	\$ 925,567	\$ 1,154,535	\$ 1,013,260	\$ 739,135		

City of Roseville
Engineering Services Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	80,722	127,966	30,028	-	100,000	100,000	#DIV/0!
Licenses & Permits	25,430	26,765	20,650	35,000	40,000	5,000	14.3%
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	6,412	(27,207)	38,986	1,000	5,000	4,000	400.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 112,564	\$ 127,524	\$ 89,664	\$ 36,000	\$ 145,000	\$ 109,000	302.8%
Expenditures							
Personnel Services	\$ 152,994	\$ 113,721	\$ 107,440	\$ 80,000	\$ 212,300	\$ 132,300	165.4%
Supplies & Materials	1,000	1,614	422	-	-	-	0.0%
Other Services & Charges	6,643	12,109	791	-	-	-	0.0%
Capital Outlay	14,002	424	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 174,639	\$ 127,868	\$ 108,653	\$ 80,000	\$ 212,300	\$ 132,300	165.4%
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 Fund Balance	(62,075)	(344)	(18,989)	(44,000)	(67,300)		
Beginning Fund Balance	658,760	596,685	596,341	577,352	533,352		
Ending Fund Balance	\$ 596,685	\$ 596,341	\$ 577,352	\$ 533,352	\$ 466,052		

Schedule C

City of Roseville

Lawful Gambling Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	25	125	200	-	-	-	0.0%
Gambling Taxes	74,504	76,272	77,604	60,250	75,000	14,750	24.5%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	90,517	79,522	79,013	90,000	76,150	(13,850)	-15.4%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	247	(505)	659	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 165,293	\$ 155,414	\$ 157,476	\$ 150,250	\$ 151,150	\$ 900	0.6%
Expenditures							
Personnel Services	\$ 3,004	\$ 3,082	\$ 3,305	\$ 3,600	\$ 4,500	\$ 900	25.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	144,663	132,870	138,037	146,650	146,650	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 147,667	\$ 135,952	\$ 141,342	\$ 150,250	\$ 151,150	\$ 900	0.6%
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	17,626	19,462	16,134	-	-		
Beginning Fund Balance	(47,403)	(29,777)	(10,315)	5,819	5,819		
Ending Fund Balance	\$ (29,777)	\$ (10,315)	\$ 5,819	\$ 5,819	\$ 5,819		

City of Roseville
Water Fund Financial Summary

Attachment B
Schedule C

	2012	2013	2014	2015	2016	\$ 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	6,606,714	6,609,874	6,657,369	8,875,650	7,487,750	(1,387,900)	-15.6%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	297	(9,004)	12,930	-	-	-	0.0%
Miscellaneous	184,644	18,504	5,628	1,000	1,000	-	0.0%
Total Revenues	\$ 6,791,655	\$ 6,619,374	\$ 6,675,927	\$ 8,876,650	\$ 7,488,750	\$ (1,387,900)	-15.6%
Expenditures							
Personnel Services	\$ 564,900	\$ 500,143	\$ 532,112	\$ 603,000	\$ 642,800	\$ 39,800	6.6%
Supplies & Materials	65,665	69,896	154,973	79,900	82,100	2,200	2.8%
Other Services & Charges	5,426,539	5,092,262	5,226,080	6,414,750	6,368,850	(45,900)	-0.7%
Capital Outlay	250,117	253,504	25,719	1,754,000	970,000	(784,000)	-44.7%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 6,307,221	\$ 5,915,805	\$ 5,938,884	\$ 8,851,650	\$ 8,063,750	\$ (787,900)	-8.9%
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	\$ (22,325)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ -	0.0%
Net Change in Assets	462,109	678,569	712,043	-	(600,000)		
Beginning Net Assets	5,703,697	6,165,806	6,844,375	7,556,418	7,556,418		
Ending Net Assets	\$ 6,165,806	\$ 6,844,375	\$ 7,556,418	\$ 7,556,418	\$ 6,956,418		

City of Roseville
Sewer Fund Financial Summary

Attachment B
Schedule C

	2012	2013	2014	2015	2016	\$ 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	-	-	450,967	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	3,740,826	4,038,134	4,225,157	5,682,450	5,009,000	(673,450)	-11.9%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	7,641	(43,045)	55,982	5,000	5,000	-	0.0%
Miscellaneous	20,858	67,389	9,886	-	1,000	1,000	#DIV/0!
Total Revenues	\$ 3,769,325	\$ 4,062,478	\$ 4,741,992	\$ 5,687,450	\$ 5,015,000	\$ (672,450)	-11.8%
Expenditures							
Personnel Services	\$ 346,116	\$ 442,441	\$ 430,291	\$ 432,000	\$ 469,200	\$ 37,200	8.6%
Supplies & Materials	41,367	66,179	54,883	48,900	50,200	1,300	2.7%
Other Services & Charges	2,998,824	2,809,026	3,372,634	3,756,550	3,874,550	118,000	3.1%
Capital Outlay	252,114	258,177	110,794	1,600,000	1,565,000	(35,000)	-2.2%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 3,638,421	\$ 3,575,823	\$ 3,968,602	\$ 5,837,450	\$ 5,958,950	\$ 121,500	2.1%
Other Financing Sources (Uses)							
Transfers In / Capital Contributions	\$ -	\$ 97,885	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ 97,885	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Assets	130,904	584,540	773,390	(150,000)	(943,950)		
Beginning Net Assets	8,662,642	8,793,546	9,378,086	10,151,476	10,001,476		
Ending Net Assets	\$ 8,793,546	\$ 9,378,086	\$ 10,151,476	\$ 10,001,476	\$ 9,057,526		

City of Roseville
Golf Course Fund Financial Summary

Attachment B
Schedule C

	2012	2013	2014	2015	2016	\$ 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	299,555	262,290	283,466	293,955	282,700	(11,255)	-3.8%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	3,164	(10,884)	15,070	2,000	-	(2,000)	-100.0%
Miscellaneous	-	8,805	22,195	3,000	21,000	18,000	600.0%
Total Revenues	\$ 302,719	\$ 260,211	\$ 320,731	\$ 298,955	\$ 303,700	\$ 4,745	1.6%
Expenditures							
Personnel Services	\$ 242,091	\$ 231,578	\$ 242,616	\$ 244,100	\$ 247,200	\$ 3,100	1.3%
Supplies & Materials	30,206	30,849	44,499	45,400	45,400	-	0.0%
Other Services & Charges	88,221	53,787	76,812	94,200	76,550	(17,650)	-18.7%
Capital Outlay	-	29,602	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 360,518	\$ 345,816	\$ 363,927	\$ 383,700	\$ 369,150	\$ (14,550)	-3.8%
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	(55,090)	(85,605)	(43,196)	(84,745)	(65,450)		
Beginning Net Assets	823,615	768,525	682,920	639,724	554,979		
Ending Net Assets	\$ 768,525	\$ 682,920	\$ 639,724	\$ 554,979	\$ 489,529		

City of Roseville
Stormwater Fund Financial Summary

Attachment B
Schedule C

	2012	2013	2014	2015	2016	\$ 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	-	-	20,000	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,526,682	1,614,160	1,716,957	1,585,160	1,645,685	60,525	3.8%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	26,874	(140,152)	207,719	30,000	35,000	5,000	16.7%
Miscellaneous	110	33,764	5,523	35,000	-	(35,000)	-100.0%
Total Revenues	\$ 1,553,666	\$ 1,507,772	\$ 1,950,199	\$ 1,650,160	\$ 1,680,685	\$ 30,525	1.8%
Expenditures							
Personnel Services	\$ 302,489	\$ 294,612	\$ 383,273	\$ 380,000	\$ 397,600	\$ 17,600	4.6%
Supplies & Materials	73,715	66,359	87,932	81,000	83,500	2,500	3.1%
Other Services & Charges	624,366	212,535	568,800	772,700	781,200	8,500	1.1%
Capital Outlay	-	369,092	178,757	1,210,000	860,000	(350,000)	-28.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,000,570	\$ 942,598	\$ 1,218,762	\$ 2,443,700	\$ 2,122,300	\$ (321,400)	-13.2%
Other Financing Sources (Uses)							
Transfers In / Capital Contributions	\$ -	\$ 259,550	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	42,000	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 42,000	\$ 259,550	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Assets	595,096	824,724	731,437	(793,540)	(441,615)		
Beginning Net Assets	9,200,461	9,795,557	10,620,281	11,351,718	10,558,178		
Ending Net Assets	\$ 9,795,557	\$ 10,620,281	\$ 11,351,718	\$ 10,558,178	\$ 10,116,563		

City of Roseville
Recycling Fund Financial Summary

Schedule C

	2012	2013	2014	2015	2016	\$ 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	104,892	69,613	70,419	65,000	70,000	5,000	7.7%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	366,015	389,162	318,876	309,200	340,120	30,920	10.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	1,825	(4,619)	6,347	1,000	1,000	-	0.0%
Miscellaneous	87,243	66,109	48,593	140,000	75,000	(65,000)	-46.4%
Total Revenues	\$ 559,975	\$ 520,265	\$ 444,235	\$ 515,200	\$ 486,120	\$ (29,080)	-5.6%
Expenditures							
Personnel Services	\$ 33,112	\$ 35,597	\$ 26,508	\$ 36,500	\$ 36,800	\$ 300	0.8%
Supplies & Materials	878	544	1,972	700	2,000	1,300	185.7%
Other Services & Charges	508,851	514,144	433,011	448,410	453,410	5,000	1.1%
Capital Outlay	6,271	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 549,112	\$ 550,285	\$ 461,491	\$ 485,610	\$ 492,210	\$ 6,600	1.4%
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	10,863	(30,020)	(17,256)	29,590	(6,090)		
Beginning Net Assets	253,174	264,037	234,017	216,761	246,351		
Ending Net Assets	\$ 264,037	\$ 234,017	\$ 216,761	\$ 246,351	\$ 240,261		

City of Roseville

Cemetery Fund Financial Summary

	2012	2013	2014	2015	2016	\$ 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	843	(3,125)	4,427	1,000	1,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 843	\$ (3,125)	\$ 4,427	\$ 1,000	\$ 1,000	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	5,000	3,000	-	5,000	2,000	(3,000)	-60.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency (Comp Study)	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 5,000	\$ 3,000	\$ -	\$ 5,000	\$ 2,000	\$ (3,000)	-60.0%
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	(4,157)	(6,125)	4,427	(4,000)	(1,000)		
Beginning Fund Balance	95,890	91,733	85,608	85,608	81,608		
Ending Fund Balance	\$ 91,733	\$ 85,608	\$ 90,035	\$ 81,608	\$ 80,608		